

WASHINGTON STATE DEPARTMENT OF REVENUE

QUARTERLY BUSINESS REVIEW

Calendar Year, 2022

**A Compilation of Statistics on
Gross Income, Taxable Retail Sales and Accrued Tax Liability
as reported by Washington State Excise Taxpayers
for January to December 2022**

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The Quarterly Business Review can be found on the Internet at
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STATE OF WASHINGTON QUARTERLY BUSINESS REVIEW

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¹North American Industry Classification System.

**STATE OF WASHINGTON QUARTERLY BUSINESS REVIEW
OVERVIEW**

Table 1: TOTAL GROSS BUSINESS INCOME STATEWIDE BY INDUSTRY (NAICS¹)

Gross Business Income (GBI) is the total of Business & Occupation (B&O), Public Utility (PU) and Retail Sales excise taxes reported at the State level.

Table 1 breaks down the State GBI by major and minor industry groups². A taxpayer is assigned one NAICS code; therefore, “Units” represents taxpayer count.

Table 2: SUMMARY OF EXCISE TAX CLASSIFICATION REPORTING

Excise taxes are categorized by the major tax types of State B&O, State Retail Sales & Use, State Public Utility and Other taxes. If a business performs multiple activities, they report under several tax classifications.

Table 2 provides the total Gross, Deductions, Taxable, Rate and Tax Due amounts by State level tax type and tax classification [aka Line code].

Tables 3 & 4: COUNTY and CITY TAXABLE RETAIL SALES

*Taxable Retail Sales (TRS) tax applies to the sale, rental, repair, or installation (including labor) of tangible personal property and digital goods purchased by consumers for their own use. Businesses collect and remit both the **State*** retail sales tax [Line code 01] and **Local** retail sales tax imposed by the local jurisdiction [Line code 45]. The Local retail sales tax portion is coded to the location:*

- *Where the customer receives the goods or services.*
- *Where an item is shipped or received by the customer.*
- *Where labor and services are primarily performed.*
- *If goods are delivered into Washington from outside the state, the delivery address determines the place of sale for collecting sales tax.*
- *A taxpayer may report in many locations; therefore, “Units” is the count of taxpayers who reported TRS coded to that location. Taxpayers with multiple ‘branches’ in a location report one figure for the location, so are counted as one unit.*

TRS totals for cities and counties is available in this report as

Table 3A-4A: Taxable Retail Sales for All Cities and Counties. It provides the total of Local taxable retail sales [Line code 45] for the unincorporated county area and each city within the county and a total for the county, with comparison to same quarter prior year.

Taxable Retail Sales by Industry (NAICS¹) break down for each city and county is available using the Quarterly Business Review query tools on the Department of Revenue [Statistics and Reports website](#).

*See Table 6 for the breakdown of the State level retail sales tax.

¹North American Industry Classification System.

²See the Department of Revenue [Statistics and Reports website](#) for reports and query tools providing further break downs by NAICS and all county and city taxable retail sales.

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Table 5: STATE BUSINESS AND OCCUPATION TAX BY INDUSTRY (NAICS¹)

The State business and occupation (B&O) tax is a gross receipts tax measured on the value of products, gross proceeds of sales, or gross income of a business. No deductions are allowed for labor, materials, taxes, or other costs of doing business. A business can have multiple activities (classifications). A business may qualify for certain exemptions, deductions, or credits.

Table 5 breaks down the State B&O Gross, Taxable and Tax Due amounts by industry groups².

Table 6: STATE RETAIL SALES TAX BY INDUSTRY (NAICS¹)

*Businesses collect and remit both the **State** retail sales tax [Line code 01] and **Local*** retail sales tax imposed by the local jurisdiction [Line code 45].*

Table 6 breaks down the State Retail Sales tax [Line code 01] by industry groups².

*See Table 3-County and Table 4-City breakdown of Local TRS reported.

Table 7: STATE PUBLIC UTILITY TAX BY INDUSTRY (NAICS¹) & TAX CLASSIFICATION

The State level public utility tax applies if you engage in activities such as water, sewer distribution, power generation and public transportation. If the public utility tax applies, B&O tax does not.

Table 7 breaks down the State Public Utility taxes by type of utility industry.

¹North American Industry Classification System.

²See the Department of Revenue [Statistics and Reports website](#) for reports and query tools providing further break downs by NAICS and all county and city taxable retail sales.

Washington State Quarterly Business Review
 TABLE 1: TOTAL GROSS BUSINESS INCOME
 Statewide Amounts By Industry (NAICS)
 Calendar 2022

Industry and NAICS Number	Current Units	Gross Business Income
Agriculture, Forestry, Fishing 11		
Crop & Animal Production 111,112	2151	\$2,661,124,494
Forestry & Logging 113	835	\$1,884,484,403
Fishing & Hunting 114	282	\$310,300,524
Ag & Forestry Support Activities 115	1143	\$1,056,971,779
Total:	4,411	\$5,912,881,200
Mining 21		
Sand & Gravel, Quarrying 2123	113	\$397,314,069
Other Extraction & Support Act. 211, 2121, 2122, 213	58	\$185,655,595
Total:	171	\$582,969,664
Utilities 22		
Hydroelectric Power Generation 221111	16	\$2,006,434,331
Alternative Power Generation 221114-221117	27	\$409,249,187
Other Electric Power Generation 221112, 221113, 221118	9	\$1,017,859,861
Electric Power Generation & Trans. 221121, 221122	66	\$9,620,144,566
Natural Gas Distribution 2212	16	\$8,403,922,075
Water & Sewer 2213	681	\$5,147,468,150
Total:	815	\$26,605,078,170
Construction 23		
Residential Building & Remodeling 2361	24,733	\$20,626,399,583
Nonresidential Building 2362	1100	\$18,833,684,060
Heavy Construction & Highways 237	1,396	\$9,514,875,870
Special Trade Contractors 238	32,123	\$41,576,424,859
Electrical 23821	3,392	\$7,788,215,447
Plumbing & Heating 23822	3,667	\$8,100,259,310
Painting 23832	4,583	\$1,507,668,943
Masonry/drywall 23814, 23831	1,976	\$2,192,003,541
Roofing 23816	1,487	\$2,417,047,919
Other Contractors 238 Not Listed Above	17,018	\$19,571,229,699
Total:	59,352	\$90,551,384,372
Manufacturing 31-33		
Food Products 311	1,956	\$23,756,239,422
Milling Of Grains 3112	22	\$932,437,901
Fruits & Vegetables 3114	105	\$6,279,825,450
Dairy Products 3115	41	\$3,689,064,634
Meat Products 3116	88	\$2,768,182,288
Seafood Products 3117	54	\$3,155,869,540
Bakery Products 3118	1150	\$2,695,999,730
Other Food Items 3111, 3113, 3119	496	\$4,234,859,879
Beverages 312	1,399	\$2,992,284,035
Textiles 313,314	618	\$940,464,341
Apparel 315	580	\$206,393,837
Leather & Allied Products 316	87	\$163,451,732
Lumber & Wood Products 321	785	\$12,597,462,800
Sawmills 3211	100	\$5,083,011,537
Plywood & Trusses 3212	48	\$2,097,716,215
Millwork, Windows, Wood Products 3219	637	\$5,416,735,048

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TABLE 1: TOTAL GROSS BUSINESS INCOME

Statewide Amounts By Industry (NAICS)

Calendar 2022

Industry and NAICS Number	Current Units	Gross Business Income
Paper Products 322	123	\$8,240,847,504
Pulp & Paper Mills 3221	36	\$4,864,693,126
Other Paper Products 3222	87	\$3,376,154,378
Commercial Printing 323	1058	\$1,023,751,352
Petroleum & Coal Products 324	42	\$23,528,888,220
Petroleum Refining 32411	17	\$22,563,349,502
Asphalt/petroleum/coal Products 32412, 32419	25	\$965,538,718
Chemicals 325	870	\$8,084,740,405
Chemicals, Pesticides & Fertilizers 3251, 3253	112	\$3,722,022,018
Resins, Synthetic Fibers & Filaments 3252	40	\$706,578,978
Pharmaceuticals 3254	369	\$2,784,725,105
Paint, Coating & Adhesives 3255	35	\$144,643,773
Soap, Cleaning Compound & Toiletries 3256	236	\$243,768,001
Other Chemical Products 3259	78	\$483,002,530
Plastics & Rubber Products 326	299	\$3,702,505,156
Nonmetallic Minerals 327	483	\$3,522,627,351
Primary Metals 331	168	\$3,348,210,026
Iron & Steel Mills 3311, 3312	78	\$1,953,339,333
Aluminum Smelting 3313	19	\$353,176,988
Other Nonferrous Metals 3314	28	\$183,364,530
Foundries 3315	43	\$858,329,175
Fabricated Metal Products 332	1,704	\$8,501,059,142
Machinery 333	859	\$7,360,240,621
Farm & Construction Implements 3331	122	\$894,740,789
Industrial Machinery 3332	156	\$1,517,649,883
Commercial & Other Equipment 3333-3336 & 3339	581	\$4,947,849,949
Computers & Electronics 334	707	\$11,626,046,943
Computer Hardware 3341	53	\$311,664,771
Telephone & Communications Equipment 3342	82	\$822,864,327
Audio & Video Equipment 3343	39	\$180,469,522
Semiconductors 3344	127	\$4,274,774,176
Instruments 3345	338	\$5,939,270,704
Software, Other Magnetic & Optical Media 3346	68	\$97,003,443
Electrical Equipment & Appliances 335	219	\$4,290,636,355
Lighting Equipment 3351	63	\$181,946,579
Household Appliances 3352	21	\$20,109,731
Other Electric Equipment 3353, 3359	135	\$4,088,580,045
Transportation Equipment 336	606	\$55,022,793,906
Motor Vehicles & Parts 3361, 3362, 3363	174	\$2,514,354,343
Aircraft, Aerospace & Parts 3364	150	\$50,813,825,512
Ships & Boats 3366	215	\$1,523,385,436
Railroad, Other Transportation Equip. 3365, 3369	67	\$171,228,615
Furniture & Related Products 337	790	\$1,839,623,919
Other Manufacturing 339	2,659	\$7,213,090,667
Other Medical Equip & Supplies 339112, 339115	188	\$831,760,191
Dental Laboratories 339116	260	\$221,930,623
Sporting And Athletic Goods 33992	160	\$867,279,339
All Other Miscellaneous Mfg 3399 Not Listed Above	2,051	\$5,292,120,514
Total:	16,012	\$187,961,357,734

Washington State Quarterly Business Review
TABLE 1: TOTAL GROSS BUSINESS INCOME
Statewide Amounts By Industry (NAICS)
Calendar 2022

Industry and NAICS Number	Current Units	Gross Business Income
Wholesale Trade 42		
Durable Goods 423	11,207	\$109,785,951,627
Motor Vehicles & Parts 4231	768	\$16,543,506,763
Furniture & Home Furnishings 4232	628	\$1,966,937,725
Lumber & Construction Materials 4233	904	\$13,676,797,140
Professional & Commercial Equipment 4234	1,921	\$18,918,357,512
Metal & Mineral (except Petroleum) 4235	380	\$5,242,884,415
Electrical Equipment 4236	1,365	\$11,435,582,004
Hardware, Plumbing, Heating Equipment 4237	674	\$6,859,164,694
Machinery & Equipment 4238	2,362	\$16,339,773,403
Sporting & Recreational Goods & Supplies 423910	494	\$1,937,822,542
Toy & Hobby Goods & Supplies 423920	156	\$7,095,921,238
Other Misc Durable Goods 423930, 423940, 423990	1,555	\$9,769,204,191
Nondurable Goods: 424	8,975	\$122,059,756,390
Paper & Paper Products 4241	332	\$2,987,648,936
Drugs & Sundries 4242	570	\$12,383,833,175
Apparel 4243	577	\$3,475,579,506
Food Products 4244	2,534	\$45,375,984,902
Farm Products 4245	406	\$2,594,174,460
Chemicals & Plastics 4246	539	\$4,235,431,061
Petroleum Products 4247	196	\$29,543,508,253
Beer & Ale 424810	232	\$1,236,627,986
Wine & Distilled Alcoholic Beverages 424820	797	\$5,405,112,276
Farm Supplies 42491	339	\$5,117,244,323
Tobacco & Tobacco Products 42494	103	\$1,269,855,387
Other Misc Nondurable Goods 4249 Not Listed Above	2,350	\$8,434,756,125
Electronic Markets, Agents, Brokers 425	849	\$2,803,520,215
Total:	21,031	\$234,649,228,232
Retail Trade 44-45		
Motor Vehicles & Parts 441	3,947	\$36,710,278,996
New & Used Auto Dealers 4411	1,612	\$27,979,353,650
Rv, Boat, Motorcycle Dealers 4412	683	\$3,850,882,794
Automotive Parts & Tires 4413	1,652	\$4,880,042,552
Bldg. Materials, Garden Supplies 444	3,635	\$16,303,044,856
Building Materials 4441	2,170	\$14,172,012,367
Lawn & Garden Supplies 4442	1,465	\$2,131,032,489
Food & Beverages (off-premises) 445	5,595	\$24,666,850,216
Grocery & Convenience Retailers 4451	2,468	\$21,619,089,586
Other Food Stores/specialty Foods 4452	1,964	\$2,131,700,326
Beer, Wine And Liquor Retailers 4453	1,163	\$916,060,304
Furniture, Home Furnishings, Electronics, And Appliance 449	5,651	\$19,726,550,084
Furniture & Home Furnishings 4491	2,423	\$5,061,261,873
Electronics & Appliances 4492	3,228	\$14,665,288,211
Electronic & Appliance Retailers 449210	3,228	\$14,665,288,211
Department Stores 4551	23	\$991,015,888
General Merchandise Retailers 4552	3,358	\$41,965,725,928
Warehouse Clubs And Superstores 455211	9	\$40,176,635,303
All Other General Merchandise Retailers 455219	3,349	\$1,789,090,625
Drug Stores & Personal Care Retailers 456	4,481	\$15,838,709,879
Gas Stations (incl. Convenience Stores) 457	1,613	\$15,327,785,844
Apparel & Accessories 458	6,506	\$6,733,136,065
Clothing Retailers 4581	4,787	\$5,083,489,475
Shoe Retailers 4582	235	\$492,178,872
Jewelry & Luggage Retailers 4583	1484	\$1,157,467,718
Sporting Goods, Toy/hobby/book/music/misc 459	29,537	\$40,244,760,968
Sporting Goods 45911	2,171	\$3,943,411,960
Hobby & Toy Retailers 45912	935	\$2,445,150,906
Sewing Supplies 45913	414	\$170,768,992
Musical Instruments 45914	298	\$297,029,010
Book Retailers And News Dealers 4592	938	\$462,664,468
Miscellaneous Retailers 4599	24,781	\$32,925,735,632
Total:	64,346	\$218,507,858,724

Washington State Quarterly Business Review
 TABLE 1: TOTAL GROSS BUSINESS INCOME
 Statewide Amounts By Industry (NAICS)
 Calendar 2022

Industry and NAICS Number	Current Units	Gross Business Income
Transportation 48-492		
Air Transportation 481	77	\$289,948,546
Railroads 482	21	\$238,079,731
Water Transportation 483	63	\$301,788,139
Truck Transportation 484	7,294	\$8,807,921,426
Transit & Ground Passenger Transport 485	1269	\$898,655,289
Pipeline Transportation 486	8	\$156,959,899
Scenic & Sightseeing Transportation 487	311	\$200,992,615
Support Activities For Transportation 488	1,695	\$8,394,893,398
Postal Service, Couriers And Messengers 491, 492	1212	\$1,615,614,108
Total:	11,950	\$20,904,853,151
Warehousing & Storage 493		
Total:	356	\$1,773,196,707
Information 51		
Publishing Industries 513	3,212	\$11,344,364,047
Newspapers 51311	100	\$389,808,185
Books & Periodicals 51312, 51313	694	\$544,112,929
Software 5132	2,279	\$9,038,035,628
Other Publishers 51314, 51319	139	\$1,372,407,305
Motion Picture Production 512	1737	\$1,566,777,208
Broadcasting And Content Providers 516	300	\$3,699,874,259
Telecommunications 517	860	\$12,137,301,122
Wired Telecommunications Carriers 517111	304	\$3,074,330,168
Wireless Telecommunications Carriers 517112, 517122	426	\$6,014,538,991
Satellite And Other Telecommunications 5174, 5178	130	\$3,048,431,963
Data Proc. Svcs., Hosting 518	1070	\$6,201,650,817
Web Search, Libraries, Archives & Other Information Services 519	695	\$3,617,204,155
Total:	7,874	\$38,567,171,608
Finance, Insurance, Real Estate 52-53		
Banks & Credit Unions 521, 522	2,175	\$27,449,925,625
Securities & Other Financial Investment 523, 525	3,665	\$14,215,095,637
Insurance Agents & Brokers 524	4,084	\$12,691,732,616
Real Estate Agents & Brokers 531	7,998	\$8,620,086,679
Rental Of Tangible Personal Property 532	2,594	\$7,621,749,349
Lessors Of Nonfinancial Intangibles 533	212	\$778,839,733
Total:	20,728	\$71,377,429,639

Washington State Quarterly Business Review
TABLE 1: TOTAL GROSS BUSINESS INCOME
Statewide Amounts By Industry (NAICS)
Calendar 2022

Industry and NAICS Number	Current Units	Gross Business Income
Business, Personal And Other Services 54-92		
Professional, Scientific & Technical Services 54	59,820	\$99,568,229,165
Legal Services 5411	6,220	\$7,321,022,462
Accounting Services 5412	6,727	\$5,068,655,513
Architectural Services 54131	1,598	\$2,151,406,645
Engineering Services 54133	2,634	\$6,165,386,391
Other Related Services 54132, 54134-54138	1,864	\$1,083,658,052
Specialized Design Services 5414	4,264	\$1,622,657,589
Computer System Design Services 5415	8,519	\$35,495,481,953
Consulting Services 5416	16,291	\$23,443,739,532
Scientific Research & Development Services 5417	698	\$6,618,743,320
Advertising & Public Relations 5418	1510	\$2,476,349,445
Other Professional Services 5419	9,495	\$8,121,128,263
Management Services 55	580	\$1,267,328,691
Administrative & Support Services 561	26,455	\$57,040,727,044
Employment Services 5613	1,352	\$6,979,646,552
Travel Services 5615	812	\$17,135,754,706
Investigation & Security Services 5616	1140	\$2,305,213,203
Building Services & Janitorial 5617	17,955	\$5,661,768,119
Other 5611, 5612, 5614, 5619	5,196	\$24,958,344,464
Waste Treatment/collection 562	870	\$5,399,826,712
Schools (public, Private, Technical) 61	7,050	\$3,365,737,090
Health Services 62	27,943	\$64,946,528,863
Ambulatory Health Care Services 621	21,150	\$30,478,971,885
Physicians 6211	3,911	\$10,728,892,084
Dentists 6212	3,251	\$4,585,023,222
Other Health Practitioners 6213	12,321	\$4,715,186,587
Outpatient Care Centers 6214	659	\$4,210,778,921
Medical & Diagnostic Laboratories 6215	236	\$1,952,220,387
Home Health Care 6216	369	\$3,093,711,945
Other Ambulatory Health Care 6219	403	\$1,193,158,739
Hospitals 622	145	\$28,034,653,032
Nursing & Retirement Homes 623	928	\$3,347,429,347
Social Services & Day Care 624	5,720	\$3,085,474,599
Arts, Entertainment, & Recreation 71	10,414	\$5,327,130,075
Performing Arts, Spectator Sports 711	5,913	\$2,370,364,892
Museums, Historical Sites, Etc. 712	152	\$135,102,279
Amusement, Gambling, Recreation 713	4,349	\$2,821,662,904
Accommodations 721	5,748	\$4,768,536,763
Restaurants, Food Services 7223, 7225	15,547	\$19,819,962,827
Drinking Places 7224	1,163	\$1,099,483,562
Auto Repair & Services 8111	6,973	\$4,151,256,052
Other Repair Services 8112-8114	4,965	\$3,301,377,959
Personal Services 812	18,844	\$4,444,835,767
Personal Care (barber, Beauty, Etc.) 8121	13,613	\$1,923,205,485
Death Care Services 8122	253	\$330,883,501
Laundry & Dry Cleaning 8123	645	\$550,278,753
Other Personal Services 8129	4,333	\$1,640,468,028
Religious, Civic & Other Organizations 813, 814	2123	\$1,542,998,443
Public Administration, 92	325	\$668,821,770
Total:	188,820	\$276,712,780,783
Total All Industries		
Total:	395,866	\$1,174,106,189,984

Washington State Quarterly Business Review
Table 2: SUMMARY OF EXCISE TAX RETURNS
Calendar 2022

Line No.	Tax Classification	Code	Gross Amount	Deductions	Taxable Amount	Rate
State Business and Occupation Tax						
1	Extracting-Extracting for Hire	16	\$203,638,488	\$6,810,770	\$196,827,718	0.00484
2	Slaughtering, Breaking and Processing Perishable Meat; Manufacturing Wheat into Flour, Soybean & Canola Processing	30	\$10,124,546,215	\$457,576,820	\$9,666,969,395	0.00138
3	Intl Charter Freight Brokers, Stevedoring; Assisted Living Facilities; Intl Investment Management Services	28	\$6,008,077,286	\$668,328,768	\$5,339,748,518	0.00275
4	Insurance Agents/Insurance Brokers Commission/Child Care	14	\$4,343,752,245	\$971,964,940	\$3,371,787,305	0.00484
5	Prescription Drug Warehousing; Split or Proc Dried Peas in Washington	21	\$9,855,270,813	\$24,893,593	\$9,830,377,220	0.00138
6	Processing for Hire/Printing and Publishing	10	\$2,473,487,846	\$110,344,766	\$2,363,143,080	0.00484
7	Manufacturing	7	\$32,315,593,787	\$1,072,788,868	\$31,242,804,919	0.00484
8	Royalties	80	\$6,047,002,535	\$1,438,474,770	\$4,608,527,765	0.015
9	Wholesaling	3	\$342,227,953,107	\$96,628,315,118	\$245,599,637,989	0.00484
10	Whse-Radio/TV Brdcast-Pub Rd Constr/Govt Contr/Chem Dependency Ctr/Canned Salmon Labelers	11	\$8,035,263,332	\$799,838,681	\$7,235,424,651	0.00484
11	Public/Nonprofit Hospitals; Qualified Co-ops	55	\$23,047,552,367	\$11,930,578,394	\$11,116,973,973	0.015
12	For Profit Hospitals; Scientific R&D	135	\$1,143,169,068	\$541,349,113	\$601,819,955	0.015
13	Cleanup of Radioactive Waste for US Government	83	\$3,066,639,863	\$14,745,041	\$3,051,894,822	0.00471
14	Service and Other Activities; Gambling Contests of Chance (less than \$50,000 a year)	4	\$57,946,622,685	\$13,309,724,601	\$44,636,898,084	0.015
15	Service and Other Activities (\$1 million or greater in prior year)	106	\$177,808,007,484	\$45,814,673,132	\$131,993,334,352	0.0175
16	Specified Financial Institutions (Surcharge on Service & Other Activities)	107	\$0	\$0	\$14,085,851,155	0.012
17	Advanced Computing Surcharge	1001	\$0	\$0	\$0	0.0122
18	Gambling Contests of Chance (\$50,000 a year or greater)	192	\$612,160,419	\$226,116,998	\$386,043,421	0.0163
19	Retailing of Interstate Transportation Equip	19	\$1,675,739,127	\$348,241,356	\$1,327,497,771	0.00484
20	Travel Agent/Tour Operator (\$250,000 or less)	27	\$1,592,848,464	\$1,455,619,997	\$137,228,467	0.00275
21	Travel Agent/Tour Operator (Over \$250,000)	250	\$9,820,945,646	\$9,349,553,041	\$471,392,605	0.009
22	Retailing	2	\$369,444,531,217	\$78,761,855,294	\$290,682,675,923	0.00471
23	Non-Manufacturing Aerospace Product Development	188	\$351,090,968	\$41,989,066	\$309,101,902	0.009
24	Federal Aviation Administration (FAR) Repair Station	189	\$310,010,472	\$5,000,967	\$305,009,505	0.0029
25	Manufacturing of Aluminum Smelter	190	\$0	\$0	\$0	0.0029
26	Wholesaling of Manufactured Aluminum	191	\$0	\$0	\$0	0.0029
27	Manufacturing of Solar Energy Systems	127	\$270,300,581	\$778,996	\$269,521,585	0.00275
28	Wholesaling of Solar Energy Systems	128	\$311,745,017	\$281,080,175	\$30,664,842	0.00275
29	Manufacturing of Commercial Airplanes or Components	1005	\$15,310,154,178	\$17,050,044	\$15,293,104,134	0.00484
30	Wholesaling of Commercial Airplanes or Components	1006	\$12,820,988,326	\$9,546,704,923	\$3,274,283,403	0.00484
31	Retailing of Commercial Airplanes or Components	1007	\$19,846,375,977	\$8,717,229,516	\$11,129,146,461	0.00484
32	Manufacturing of Commercial Airplane Tooling	1008	\$102,146,827	\$1,253,104	\$100,893,723	0.00484
33	Wholesaling of Commercial Airplane Tooling	1009	\$160,001,275	\$39,857,101	\$120,144,174	0.00484
34	Retailing of Commercial Airplane Tooling	1010	\$124,591,511	\$74,856,874	\$49,734,637	0.00471
35	Publication of Newspapers	126	\$340,522,777	\$1,000,592	\$339,522,185	0.0035
36	Parimutuel Wagering	193	\$63,688,879	\$47,556,430	\$16,132,449	0.0013
37	Processing for Hire Timber Products	300	\$312,412,659	\$1,800,568	\$310,612,091	0.00342
38	Extracting Timber, Extracting for Hire Timber	301	\$547,647,897	\$27,116,493	\$520,531,404	0.00342
39	Manufacturing of Timber or Wood Products	302	\$5,478,112,120	\$436,562,075	\$5,041,550,045	0.00342
40	Wholesaling of Timber or Wood Products	303	\$14,179,823,643	\$6,999,817,222	\$7,180,006,421	0.00342
41	Sale of Standing Timber	304	\$115,177,363	\$100,000	\$115,077,363	0.00342
42	Manufacturers/Processors for Hire of Semiconductor Materials	607	\$508,814,613	\$5,651,842	\$503,162,771	0.00275
	Total:		\$1,138,946,407,077	\$290,177,200,049	\$862,855,058,183	

Washington State Quarterly Business Review
Table 2: SUMMARY OF EXCISE TAX RETURNS
Calendar 2022

Line No.	Tax Classification	Code	Gross Amount	Deductions	Taxable Amount	Rate
	State Sales Tax and Use Tax					
43	Retail Sales	1	\$372,994,787,668	\$145,598,365,081	\$227,396,422,587	0.065
44	Use Tax	5	\$8,677,232,580	\$0	\$8,677,232,580	0.065
45	Motor Vehicle Sales / Leases	120	\$17,520,653,759	\$0	\$17,520,653,759	0.003
46	Self-Produced Fuel Use Tax	270	\$223,547,434	\$0	\$223,547,434	0.03852
	Total:		\$399,416,221,441	\$145,598,365,081	\$253,817,856,360	
	State Public Utility Tax					
47	Water Distribution	60	\$1,752,629,994	\$152,067,475	\$1,600,562,519	0.05029
48	Sewer Collection	61	\$901,009,166	\$435,484,734	\$465,524,432	0.03852
49	Power	49	\$10,295,453,387	\$2,332,658,141	\$7,962,795,246	0.03873
50	Gas Distribution-Telegraph	26	\$1,959,241,935	\$11,136,270	\$1,948,105,665	0.03852
51	Motor Transportation-Railroad-Railroad Car	8	\$8,525,905,194	\$5,891,670,124	\$2,634,235,070	0.01926
52	Log Hauling Over Public Highways	125	\$312,754,369	\$126,152,623	\$186,601,746	0.0137
53	Urban Transportation/Vessels Under 65 ft	12	\$1,595,685,994	\$451,334,938	\$1,144,351,056	0.00642
54	Other Public Service Business	13	\$2,143,755,982	\$1,783,226,036	\$360,529,946	0.01926
	Total:		\$27,486,436,021	\$11,183,730,341	\$16,302,705,680	
	Other Taxes					
55	Litter Tax	36	\$105,359,582,513	\$0	\$105,359,582,513	0.00015
56	Tobacco Products/Cigars (less than \$0.69)	20	\$32,053,819	\$0	\$32,053,819	0.95
57	Cigar Tax (\$0.69 or more)	194	\$5,008,242	\$0	\$5,008,242	0.65
58	Little Cigar Tax (acetate integrated filters)	198	\$18,720,091	\$0	\$18,720,091	0.15125
59	Moist Snuff (1.2 oz. or less)	162	\$26,086,829	\$0	\$26,086,829	2.526
60	Moist Snuff (more than 1.2 oz.)	163	\$5,221,604	\$0	\$5,221,604	2.105
61	All Other Vapor Products	164	\$45,996,799	\$0	\$45,996,799	0.27
62	Accessible Containers of Vapor Solution Greater than 5 mL	165	\$149,251,667	\$0	\$149,251,667	0.09
63	Spirits Sales to On-premises Licensees	251	\$195,637,408	\$5,796,416	\$189,840,992	0.137
64	Spirits Liter Sales to On-premises Licensees	253	\$10,205,439	\$0	\$10,205,439	2.4408
65	Spirits Sales to Consumers	252	\$938,165,991	\$3,351,674	\$934,814,317	0.205
66	Spirits Liter Sales to Consumers	254	\$43,403,053	\$0	\$43,403,053	3.7708
67	Refuse Collection	64	\$2,472,542,996	\$731,565,689	\$1,740,977,307	0.036
68	Hazardous Substance Tax by Value	65	\$3,373,638,020	\$55,029,175	\$3,318,608,845	0.007
69	Hazardous Substance Tax by Volume	81	\$249,177,769	\$0	\$249,177,769	1.2
70	Intermediate Care Facility	79	\$159,145,160	\$0	\$159,145,160	0.06
71	Solid Fuel Burning Device Fee	59	\$8,044	\$0	\$8,044	30
72	Syrup Tax	54	\$6,336,342	\$0	\$6,336,342	1
73	Tire Fee	73	\$5,159,126	\$0	\$5,159,126	0.9
74	Studded Tire Fee	77	\$73,999	\$0	\$73,999	4.5
75	Local 911 Wireline	793	\$7,952,049	\$0	\$7,952,049	0.95
76	Local 911 Wireless Tax	794	\$80,087,720	\$0	\$80,087,720	0.95
77	Local 911 VOIP Tax	795	\$15,566,917	\$0	\$15,566,917	0.95
78	Local 911 Prepaid Wireless Tax	796	\$12,366,901	\$0	\$12,366,901	0.95
79	Wireline Statewide 988 Behavioral Health Crisis Response & Suicide Prevention Line Tax	1011	\$7,965,847	\$0	\$7,965,847	0.24
80	Wireless Statewide 988 Behavioral Health Crisis Response & Suicide Prevention Line Tax	1012	\$80,619,102	\$0	\$80,619,102	0.24
81	VOIP Statewide 988 Behavioral Health Crisis Response & Suicide Prevention Line Tax	1013	\$15,640,660	\$0	\$15,640,660	0.24
82	Prepaid Wireless Statewide 988 Behavioral Health Crisis Response & Suicide Prevention Line Tax	1014	\$12,632,229	\$0	\$12,632,229	0.24
	Total:		\$113,328,246,336	\$795,742,954	\$112,532,503,382	

Tax Due
\$952,646
\$13,340,418
\$14,684,308
\$16,319,451
\$13,565,921
\$11,437,613
\$151,215,176
\$69,127,916
\$1,188,702,248
\$35,019,455
\$166,754,610
\$9,027,299
\$14,374,425
\$669,553,471
\$2,309,883,351
\$169,030,214
\$56,371,910
\$6,292,508
\$6,425,089
\$377,378
\$4,242,533
\$1,369,115,404
\$2,781,917
\$885,748
\$0
\$0
\$741,184
\$84,328
\$74,018,624
\$15,847,532
\$53,865,069
\$488,326
\$581,498
\$234,250
\$1,188,328
\$20,972
\$1,063,536
\$1,782,300
\$17,262,267
\$24,584,342
\$394,025
\$1,383,698
\$6,493,021,288

Tax Due
\$14,780,767,468
\$564,020,118
\$52,561,961
\$8,611,047
\$15,405,960,594
\$80,492,289
\$17,932,001
\$308,430,911
\$75,041,030
\$50,735,367
\$2,555,698
\$7,346,734
\$6,943,807
\$549,477,837
\$15,803,937
\$30,451,128
\$3,255,357
\$2,831,414
\$65,895,330
\$10,991,476
\$12,419,136
\$13,432,650
\$26,008,216
\$24,909,436
\$191,636,935
\$163,664,232
\$62,675,183
\$23,230,262
\$299,013,323
\$9,548,710
\$241,320
\$6,336,342
\$4,643,213
\$332,996
\$7,554,447
\$76,083,334
\$14,788,571
\$11,748,556
\$1,911,803
\$19,348,584
\$3,753,758
\$3,031,735
\$1,105,541,384

WASHINGTON STATE
 Taxable Retail Sales Comparison for All Cities and Unincorporated Counties
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LOCATION	LOCATION NAME	PREVIOUS YEAR		CURRENT YEAR		PERC CHANGE
		CAL/2021	CAL/2021 TAXABLE	CAL/2022 COUNT	CAL/2022 TAXABLE	
0100	ADAMS UNINC COUNTY	4,878	\$ 249,515,847	5,132	\$ 112,549,932	-54.893%
0101	HATTON	426	\$ 768,024	441	\$ 859,893	11.962%
0102	LIND	1,413	\$ 4,543,446	1,442	\$ 5,524,585	21.595%
0103	OTHELLO	6,452	\$ 240,622,422	6,653	\$ 223,294,689	-7.201%
0104	RITZVILLE	3,831	\$ 59,276,263	3,992	\$ 59,565,461	0.488%
0105	WASHTUCNA	920	\$ 2,841,381	849	\$ 1,830,483	-35.578%
0199	ADAMS COUNTY	17,920	\$ 557,567,383	18,509	\$ 403,625,043	-27.610%
0200	ASOTIN UNINC COUNTY	5,934	\$ 86,634,153	6,464	\$ 101,915,285	17.639%
0201	ASOTIN CITY	2,399	\$ 11,120,583	2,407	\$ 11,871,258	6.750%
0202	CLARKSTON	6,977	\$ 337,627,526	7,415	\$ 364,937,352	8.089%
0299	ASOTIN COUNTY	15,310	\$ 435,382,262	16,286	\$ 478,723,895	9.955%
0300	BENTON UNINC COUNTY	10,805	\$ 510,392,984	11,861	\$ 479,479,377	-6.057%
0301	BENTON CITY	5,161	\$ 62,512,766	5,552	\$ 65,624,248	4.977%
0302	KENNEWICK	18,486	\$ 2,776,598,718	19,902	\$ 2,856,020,830	2.860%
0303	PROSSER	7,342	\$ 243,577,728	7,689	\$ 244,526,077	0.389%
0304	RICHLAND	17,794	\$ 1,791,272,907	19,198	\$ 1,895,317,969	5.808%
0305	WEST RICHLAND	9,076	\$ 241,111,065	9,917	\$ 225,374,765	-6.527%
0399	BENTON COUNTY	68,664	\$ 5,625,466,168	74,119	\$ 5,766,343,266	2.504%
0400	CHELAN UNINC COUNTY	12,927	\$ 704,092,634	14,008	\$ 764,013,382	8.510%
0401	CASHMERE	5,426	\$ 74,998,031	5,838	\$ 87,662,946	16.887%
0402	CHELAN CITY	7,159	\$ 294,416,333	7,730	\$ 337,072,153	14.488%
0403	ENTIAT	2,864	\$ 21,551,457	3,091	\$ 17,786,396	-17.470%
0404	LEAVENWORTH	6,683	\$ 302,929,388	7,089	\$ 301,903,002	-0.339%
0405	WENATCHEE	15,497	\$ 1,401,706,184	16,627	\$ 1,476,539,881	5.339%
0499	CHELAN COUNTY	50,556	\$ 2,799,694,027	54,383	\$ 2,984,977,760	6.618%
0500	CLALLAM UNINC COUNTY	12,148	\$ 686,155,591	13,304	\$ 726,906,912	5.939%
0501	FORKS	4,286	\$ 91,115,175	4,391	\$ 101,337,898	11.220%
0502	PORT ANGELES	12,257	\$ 491,371,595	13,157	\$ 541,773,419	10.257%
0503	SEQUIM	10,045	\$ 502,425,539	10,728	\$ 503,703,043	0.254%
0599	CLALLAM COUNTY	38,736	\$ 1,771,067,900	41,580	\$ 1,873,721,272	5.796%
0600	CLARK UNINC COUNTY	21,991	\$ 3,045,584,541	24,052	\$ 3,293,920,035	8.154%
0601	BATTLE GROUND	12,704	\$ 544,400,085	13,592	\$ 601,765,096	10.537%
0602	CAMAS	13,968	\$ 530,112,738	14,962	\$ 523,573,081	-1.234%
0603	LA CENTER	6,212	\$ 97,863,151	6,643	\$ 72,625,640	-25.789%
0604	RIDGEFIELD	10,805	\$ 409,816,183	12,173	\$ 431,681,074	5.335%
0605	VANCOUVER	28,416	\$ 5,992,406,331	30,469	\$ 6,346,714,856	5.913%
0606	WASHOUGAL	10,947	\$ 284,078,652	11,771	\$ 352,925,019	24.235%
0607	YACOLT	3,866	\$ 20,975,813	4,026	\$ 23,504,070	12.053%
0699	CLARK COUNTY	108,909	\$ 10,925,237,494	117,688	\$ 11,646,708,871	6.604%
0700	COLUMBIA UNINC COUNTY	2,547	\$ 46,135,737	2,738	\$ 43,914,719	-4.814%
0701	DAYTON	4,294	\$ 43,607,864	4,344	\$ 44,594,249	2.262%
0702	STARBUCK	708	\$ 1,549,487	667	\$ 1,166,396	-24.724%
0799	COLUMBIA COUNTY	7,549	\$ 91,293,088	7,749	\$ 89,675,364	-1.772%

WASHINGTON STATE
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LOCATION	LOCATION NAME	PREVIOUS YEAR		CURRENT YEAR		PERC CHANGE
		CAL/2021	CAL/2021 TAXABLE	CAL/2022 COUNT	CAL/2022 TAXABLE	
0800	COWLITZ UNINC COUNTY	11,721	\$ 473,036,637	12,905	\$ 634,994,406	34.238%
0801	CASTLE ROCK	4,870	\$ 73,321,347	5,116	\$ 79,130,892	7.923%
0802	KALAMA	5,586	\$ 85,318,709	5,892	\$ 80,984,191	-5.080%
0803	KELSO	9,105	\$ 390,714,522	9,569	\$ 430,087,903	10.077%
0804	LONGVIEW	13,918	\$ 1,259,962,545	14,786	\$ 1,310,952,423	4.047%
0805	WOODLAND	8,372	\$ 288,012,946	8,841	\$ 299,612,100	4.027%
0899	COWLITZ COUNTY	53,572	\$ 2,570,366,706	57,109	\$ 2,835,761,915	10.325%
0900	DOUGLAS UNINC COUNTY	9,639	\$ 934,841,669	10,518	\$ 949,543,713	1.573%
0901	BRIDGEPORT	1,658	\$ 10,027,327	1,686	\$ 14,997,010	49.561%
0902	EAST WENATCHEE	9,629	\$ 567,022,640	10,111	\$ 566,303,543	-0.127%
0903	MANSFIELD	1,183	\$ 3,831,449	1,131	\$ 4,249,285	10.905%
0904	ROCK ISLAND	2,240	\$ 19,663,807	2,332	\$ 24,189,128	23.013%
0905	WATERVILLE	2,334	\$ 13,021,008	2,530	\$ 14,339,440	10.125%
0999	DOUGLAS COUNTY	26,683	\$ 1,548,407,900	28,308	\$ 1,573,622,119	1.628%
1000	FERRY UNINC COUNTY	4,976	\$ 57,996,709	5,495	\$ 74,068,668	27.712%
1001	REPUBLIC	2,805	\$ 27,134,854	2,857	\$ 29,849,391	10.004%
1099	FERRY COUNTY	7,781	\$ 85,131,563	8,352	\$ 103,918,059	22.068%
1100	FRANKLIN UNINC COUNTY	7,629	\$ 259,343,837	8,227	\$ 272,996,734	5.264%
1101	CONNELL	3,332	\$ 43,595,542	3,414	\$ 39,575,320	-9.222%
1102	KAHLOTUS	882	\$ 1,633,310	989	\$ 1,622,418	-0.667%
1103	MESA	1,386	\$ 12,868,286	1,369	\$ 14,203,859	10.379%
1104	PASCO	16,067	\$ 2,054,885,476	17,493	\$ 2,359,849,268	14.841%
1199	FRANKLIN COUNTY	29,296	\$ 2,372,326,451	31,492	\$ 2,688,247,599	13.317%
1200	GARFIELD UNINC COUNTY	1,735	\$ 22,178,080	1,920	\$ 21,425,873	-3.392%
1201	POMEROY	2,724	\$ 19,516,677	2,850	\$ 21,779,282	11.593%
1299	GARFIELD COUNTY	4,459	\$ 41,694,757	4,770	\$ 43,205,155	3.623%
1300	GRANT UNINC COUNTY	10,277	\$ 634,454,028	11,456	\$ 750,763,553	18.332%
1301	COULEE CITY	1,894	\$ 12,356,727	1,914	\$ 11,771,931	-4.733%
1302	ELECTRIC CITY	2,052	\$ 10,239,015	2,067	\$ 10,782,520	5.308%
1303	EPHRATA	7,416	\$ 258,943,272	7,853	\$ 264,659,516	2.208%
1304	GEORGE	1,680	\$ 20,982,068	1,923	\$ 30,917,018	47.350%
1305	GRAND COULEE	2,816	\$ 42,292,371	2,860	\$ 45,823,694	8.350%
1306	HARTLINE	890	\$ 1,412,692	873	\$ 1,390,001	-1.606%
1307	KRUPP	396	\$ 385,016	383	\$ 562,906	46.203%
1308	MATTAWA	2,435	\$ 35,975,885	2,631	\$ 38,491,302	6.992%
1309	MOSES LAKE	12,722	\$ 1,075,528,587	13,728	\$ 1,149,788,594	6.905%
1310	QUINCY	6,413	\$ 469,547,681	6,508	\$ 679,278,442	44.667%
1311	ROYAL CITY	2,646	\$ 55,801,241	2,722	\$ 47,056,072	-15.672%
1312	SOAP LAKE	2,723	\$ 18,665,505	2,854	\$ 21,587,340	15.654%
1313	WARDEN	2,816	\$ 38,669,683	3,024	\$ 43,101,224	11.460%
1315	WILSON CREEK	968	\$ 2,206,825	903	\$ 1,773,551	-19.633%
1399	GRANT COUNTY	58,144	\$ 2,677,460,596	61,699	\$ 3,097,747,664	15.697%

WASHINGTON STATE

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LOCATION	LOCATION NAME	PREVIOUS YEAR		CURRENT YEAR		PERC CHANGE
		CAL/2021	CAL/2021 TAXABLE	CAL/2022 COUNT	CAL/2022 TAXABLE	
1400	GRAYS HARBOR UNINC COUNTY	10,125	\$ 373,753,125	11,023	\$ 401,359,824	7.386%
1401	ABERDEEN	9,600	\$ 568,818,302	10,101	\$ 618,591,974	8.750%
1402	COSMOPOLIS	2,741	\$ 22,287,477	2,802	\$ 22,844,963	2.501%
1403	ELMA	5,172	\$ 104,114,725	5,459	\$ 111,688,183	7.274%
1404	HOQUIAM	6,134	\$ 119,728,924	6,446	\$ 118,142,300	-1.325%
1405	MCCLEARY	3,868	\$ 21,986,357	4,032	\$ 23,348,504	6.195%
1406	MONTESANO	5,747	\$ 84,528,426	6,219	\$ 93,740,110	10.898%
1407	OAKVILLE	2,161	\$ 13,337,803	2,217	\$ 24,306,429	82.237%
1408	WESTPORT	3,952	\$ 71,064,712	4,052	\$ 83,288,524	17.201%
1409	OCEAN SHORES	6,643	\$ 203,716,436	7,278	\$ 212,510,116	4.317%
1499	GRAYS HARBOR COUNTY	56,143	\$ 1,583,336,287	59,629	\$ 1,709,820,927	7.988%
1500	ISLAND UNINC COUNTY	17,791	\$ 946,505,452	19,082	\$ 1,033,012,953	9.140%
1501	COUPEVILLE	5,863	\$ 75,166,993	6,126	\$ 81,420,337	8.319%
1502	LANGLEY	5,099	\$ 57,985,896	5,381	\$ 64,557,728	11.334%
1503	OAK HARBOR	11,924	\$ 563,395,973	12,799	\$ 578,230,238	2.633%
1599	ISLAND COUNTY	40,677	\$ 1,643,054,314	43,388	\$ 1,757,221,256	6.948%
1600	JEFFERSON UNINC COUNTY	12,292	\$ 378,517,967	13,331	\$ 422,240,178	11.551%
1601	PORT TOWNSEND	10,379	\$ 307,341,252	11,206	\$ 353,329,256	14.963%
1699	JEFFERSON COUNTY	22,671	\$ 685,859,219	24,537	\$ 775,569,434	13.080%
1700	KING UNINC COUNTY	30,658	\$ 3,217,008,274	32,578	\$ 3,527,952,685	9.666%
1701	ALGONA	4,173	\$ 43,447,483	4,464	\$ 55,052,283	26.710%
1702	AUBURN/KING	21,548	\$ 2,354,606,070	22,810	\$ 2,432,012,661	3.287%
1703	BEAUX ARTS VILLAGE	2,205	\$ 9,071,762	2,423	\$ 10,484,910	15.577%
1704	BELLEVUE	33,750	\$ 9,417,285,715	35,764	\$ 10,549,179,201	12.019%
1705	BLACK DIAMOND	8,219	\$ 197,520,313	9,108	\$ 173,351,303	-12.236%
1706	BOTHELL/KING	17,899	\$ 834,016,285	19,051	\$ 1,052,300,932	26.173%
1707	CARNATION	6,426	\$ 62,124,336	6,822	\$ 72,031,313	15.947%
1708	CLYDE HILL	6,048	\$ 88,695,805	6,381	\$ 92,180,501	3.929%
1709	DES MOINES	13,251	\$ 403,839,075	14,277	\$ 453,628,812	12.329%
1710	DUVALL	9,968	\$ 197,204,048	10,615	\$ 198,919,266	0.870%
1711	ENUMCLAW	12,125	\$ 462,833,383	12,913	\$ 494,017,449	6.738%
1712	COVINGTON	11,900	\$ 697,146,990	12,750	\$ 736,930,535	5.707%
1713	HUNTS POINT	2,558	\$ 36,251,801	2,727	\$ 54,015,523	49.001%
1714	ISSAQUAH	20,970	\$ 2,054,927,858	22,183	\$ 2,128,187,359	3.565%
1715	KENT	26,127	\$ 3,352,555,058	27,685	\$ 3,573,661,357	6.595%
1716	KIRKLAND	27,947	\$ 3,475,694,967	29,334	\$ 3,594,268,942	3.412%
1717	LAKE FOREST PARK	10,729	\$ 179,221,862	11,509	\$ 190,759,983	6.438%
1718	MEDINA	7,295	\$ 227,736,246	7,746	\$ 213,631,298	-6.194%
1719	MERCER ISLAND	16,756	\$ 594,047,340	17,726	\$ 649,829,551	9.390%
1720	MAPLE VALLEY	14,585	\$ 570,200,202	15,498	\$ 555,716,201	-2.540%
1721	NORMANDY PARK	8,431	\$ 116,214,049	8,856	\$ 111,617,087	-3.956%
1722	NORTH BEND	11,039	\$ 372,222,799	11,801	\$ 398,815,941	7.144%
1723	PACIFIC/KING	5,927	\$ 84,132,788	6,161	\$ 103,565,917	23.098%
1724	REDMOND	25,002	\$ 4,911,509,922	26,395	\$ 5,238,921,054	6.666%
1725	RENTON	26,100	\$ 3,605,347,838	27,595	\$ 4,120,169,063	14.279%
1726	SEATTLE	61,992	\$ 30,047,705,303	65,116	\$ 33,660,750,206	12.024%
1727	SKYKOMISH	1,432	\$ 9,935,330	1,400	\$ 10,557,265	6.260%
1728	SNOQUALMIE	12,425	\$ 322,314,643	12,971	\$ 315,405,338	-2.144%
1729	TUKWILA	15,077	\$ 2,187,967,990	15,977	\$ 2,375,665,681	8.579%
1730	YARROW POINT	3,655	\$ 38,194,655	3,880	\$ 43,047,080	12.704%

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		CAL/2021	CAL/2021 TAXABLE	CAL/2022 COUNT	CAL/2022 TAXABLE	
1731	MILTON/KING	3,537	\$ 21,030,021	3,598	\$ 90,496,060	330.318%
1732	FEDERAL WAY	21,055	\$ 1,987,676,204	22,233	\$ 2,219,456,573	11.661%
1733	SEATAC	12,204	\$ 1,514,623,039	13,211	\$ 1,966,188,909	29.814%
1734	BURIEN	16,546	\$ 1,020,434,253	17,801	\$ 1,139,611,936	11.679%
1735	WOODINVILLE	18,118	\$ 924,492,332	19,169	\$ 1,009,174,693	9.160%
1736	NEWCASTLE	9,781	\$ 188,635,256	10,718	\$ 211,052,354	11.884%
1737	SHORELINE	19,663	\$ 1,387,281,677	20,903	\$ 1,541,818,275	11.140%
1738	KENMORE	14,154	\$ 399,401,715	15,174	\$ 439,369,222	10.007%
1739	SAMMAMISH	18,797	\$ 826,394,454	19,864	\$ 863,577,469	4.499%
1799	KING COUNTY	610,072	\$ 78,440,949,141	647,187	\$ 86,667,372,188	10.487%
1800	KITSAP UNINC COUNTY	23,942	\$ 2,909,963,781	25,840	\$ 3,060,407,694	5.170%
1801	BREMERTON	16,597	\$ 1,309,955,844	17,687	\$ 1,392,914,632	6.333%
1802	PORT ORCHARD	13,305	\$ 791,227,417	14,224	\$ 917,621,063	15.974%
1803	POULSBO	12,453	\$ 588,822,625	13,451	\$ 639,141,987	8.546%
1804	BAINBRIDGE ISLAND	15,026	\$ 674,161,525	16,178	\$ 742,463,952	10.131%
1899	KITSAP COUNTY	81,323	\$ 6,274,131,192	87,380	\$ 6,752,549,328	7.625%
1900	KITTITAS UNINC COUNTY	11,117	\$ 666,408,518	12,047	\$ 835,535,959	25.379%
1901	CLE ELUM	6,905	\$ 158,995,827	7,216	\$ 170,657,942	7.335%
1902	ELLENSBURG	11,949	\$ 673,642,599	12,790	\$ 722,849,849	7.305%
1903	KITTITAS CITY	2,645	\$ 21,939,096	2,793	\$ 22,354,178	1.892%
1904	ROSLYN	3,237	\$ 26,979,015	3,361	\$ 28,862,494	6.981%
1905	SOUTH CLE ELUM	1,998	\$ 5,931,298	2,020	\$ 5,412,156	-8.753%
1999	KITTITAS COUNTY	37,851	\$ 1,553,896,353	40,227	\$ 1,785,672,578	14.916%
2000	KLICKITAT UNINC COUNTY	9,268	\$ 466,776,532	10,052	\$ 352,513,088	-24.479%
2001	BINGEN	2,512	\$ 30,944,299	2,635	\$ 34,251,828	10.689%
2002	GOLDENDALE	5,117	\$ 94,775,669	5,455	\$ 95,762,553	1.041%
2003	WHITE SALMON	5,034	\$ 63,290,349	5,367	\$ 66,410,576	4.930%
2099	KLICKITAT COUNTY	21,931	\$ 655,786,849	23,509	\$ 548,938,045	-16.293%
2100	LEWIS UNINC COUNTY	13,449	\$ 747,428,942	14,609	\$ 788,374,780	5.478%
2101	CENTRALIA	10,758	\$ 451,804,485	11,426	\$ 501,417,307	10.981%
2102	CHEHALIS	9,727	\$ 685,391,971	10,430	\$ 746,435,377	8.906%
2103	MORTON	3,205	\$ 56,531,922	3,340	\$ 58,772,480	3.963%
2104	MOSSYROCK	2,225	\$ 14,928,701	2,275	\$ 15,194,463	1.780%
2105	NAPAVINE	3,245	\$ 63,127,285	3,469	\$ 64,854,372	2.736%
2106	PE ELL	1,522	\$ 7,884,531	1,642	\$ 7,375,656	-6.454%
2107	TOLEDO	2,793	\$ 20,082,607	2,889	\$ 22,171,054	10.399%
2108	VADER	1,807	\$ 9,314,264	1,777	\$ 7,571,650	-18.709%
2109	WINLOCK	3,504	\$ 30,165,684	3,675	\$ 38,129,627	26.401%
2199	LEWIS COUNTY	52,235	\$ 2,086,660,392	55,532	\$ 2,250,296,766	7.842%
2200	LINCOLN UNINC COUNTY	5,600	\$ 88,928,648	5,988	\$ 106,190,049	19.410%
2201	ALMIRA	1,272	\$ 3,339,394	1,250	\$ 15,357,157	359.879%
2202	CRESTON	1,051	\$ 2,315,463	1,085	\$ 2,769,589	19.613%
2203	DAVENPORT	3,993	\$ 49,561,851	4,131	\$ 49,477,175	-0.171%
2204	HARRINGTON	1,492	\$ 3,724,637	1,509	\$ 4,358,761	17.025%
2205	ODESSA	2,371	\$ 14,994,204	2,494	\$ 13,847,226	-7.649%
2206	REARDAN	1,828	\$ 8,242,552	1,916	\$ 9,019,118	9.421%
2207	SPRAGUE	1,340	\$ 4,693,824	1,340	\$ 5,011,567	6.769%
2208	WILBUR	2,292	\$ 17,003,300	2,360	\$ 15,804,094	-7.053%
2299	LINCOLN COUNTY	21,239	\$ 192,803,873	22,073	\$ 221,834,736	15.057%

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2300	MASON UNINC COUNTY	15,351	\$ 756,801,010	16,646	\$ 837,312,531	10.638%
2301	SHELTON	9,618	\$ 332,612,515	10,164	\$ 341,587,456	2.698%
2399	MASON COUNTY	24,969	\$ 1,089,413,525	26,810	\$ 1,178,899,987	8.214%
2400	OKANOGAN UNINC COUNTY	9,497	\$ 292,916,095	10,320	\$ 311,741,386	6.427%
2401	BREWSTER	3,411	\$ 69,568,462	3,456	\$ 64,922,230	-6.679%
2402	CONCONULLY	890	\$ 2,683,245	893	\$ 2,037,277	-24.074%
2403	COULEE DAM	1,863	\$ 8,928,819	1,963	\$ 8,138,280	-8.854%
2404	ELMER CITY	926	\$ 1,359,463	938	\$ 1,471,189	8.218%
2405	NESPELEM	1,206	\$ 3,507,604	1,262	\$ 2,878,570	-17.933%
2406	OKANOGAN CITY	4,025	\$ 66,203,325	4,198	\$ 69,183,706	4.502%
2407	OMAK	5,742	\$ 277,627,945	5,950	\$ 281,398,414	1.358%
2408	OROVILLE	3,788	\$ 35,036,547	4,553	\$ 41,058,708	17.188%
2409	PATEROS	1,744	\$ 12,237,116	1,829	\$ 14,590,132	19.229%
2410	RIVERSIDE	1,448	\$ 5,279,371	1,433	\$ 4,564,865	-13.534%
2411	TONASKET	3,482	\$ 45,191,816	3,530	\$ 42,876,307	-5.124%
2412	TWISP	3,786	\$ 45,767,135	3,893	\$ 48,133,207	5.170%
2413	WINTHROP	3,472	\$ 64,212,582	3,744	\$ 73,758,657	14.866%
2499	OKANOGAN COUNTY	45,280	\$ 930,519,525	47,962	\$ 966,752,928	3.894%
2500	PACIFIC UNINC COUNTY	8,866	\$ 204,929,463	9,528	\$ 244,199,563	19.163%
2501	ILWACO	2,737	\$ 26,407,612	2,814	\$ 25,783,361	-2.364%
2502	LONG BEACH	4,056	\$ 97,844,380	4,216	\$ 98,936,854	1.117%
2503	RAYMOND	4,459	\$ 54,923,331	4,626	\$ 59,457,930	8.256%
2504	SOUTH BEND	2,697	\$ 31,312,672	2,795	\$ 33,447,447	6.818%
2599	PACIFIC COUNTY	22,815	\$ 415,417,458	23,979	\$ 461,825,155	11.171%
2600	PEND OREILLE UNINC COUNTY	6,388	\$ 96,510,717	6,980	\$ 144,102,348	49.312%
2601	CUSICK	1,146	\$ 3,711,010	1,270	\$ 3,509,576	-5.428%
2602	IONE	1,653	\$ 8,085,892	1,705	\$ 8,096,370	0.130%
2603	METALINE	812	\$ 1,623,619	784	\$ 1,793,439	10.459%
2604	METALINE FALLS	1,268	\$ 3,102,902	1,371	\$ 3,442,073	10.931%
2605	NEWPORT	4,583	\$ 57,293,243	4,883	\$ 66,378,750	15.858%
2699	PEND OREILLE COUNTY	15,850	\$ 170,327,383	16,993	\$ 227,322,556	33.462%
2700	PIERCE UNINC COUNTY	30,411	\$ 5,388,092,885	32,535	\$ 5,748,558,822	6.690%
2701	BONNEY LAKE	14,100	\$ 881,929,579	14,981	\$ 943,146,338	6.941%
2702	BUCKLEY	8,118	\$ 163,268,089	8,504	\$ 176,181,747	7.909%
2703	CARBONADO	1,695	\$ 4,274,444	1,688	\$ 6,349,568	48.547%
2704	DUPONT	8,425	\$ 270,064,804	8,951	\$ 173,930,044	-35.597%
2705	EATONVILLE	5,831	\$ 67,984,372	6,093	\$ 72,074,170	6.016%
2706	FIFE	10,668	\$ 1,368,088,709	11,272	\$ 1,433,285,190	4.766%
2707	FIRCREST	7,193	\$ 90,644,050	7,578	\$ 86,195,331	-4.908%
2708	GIG HARBOR	16,435	\$ 976,520,003	17,440	\$ 1,032,250,907	5.707%
2709	MILTON/PIERCE	7,150	\$ 172,649,568	7,386	\$ 190,967,965	10.610%
2710	ORTING	7,683	\$ 114,294,526	8,241	\$ 124,219,533	8.684%
2711	PUYALLUP	21,965	\$ 3,103,072,182	23,326	\$ 3,099,632,324	-0.111%
2712	ROY	3,890	\$ 27,257,215	3,948	\$ 29,846,732	9.500%
2713	RUSTON	3,356	\$ 41,046,329	3,630	\$ 45,853,590	11.712%
2714	SOUTH PRAIRIE	2,246	\$ 7,356,809	2,451	\$ 7,748,297	5.321%
2715	STEILACOOM	7,438	\$ 68,527,478	7,844	\$ 74,481,882	8.689%
2716	SUMNER	12,482	\$ 942,012,247	13,341	\$ 988,655,528	4.951%
2717	TACOMA	34,243	\$ 6,699,732,445	36,070	\$ 7,104,415,018	6.040%
2718	WILKESON	1,872	\$ 4,222,350	1,960	\$ 5,262,992	24.646%
2719	UNIVERSITY PLACE	13,959	\$ 445,518,771	14,973	\$ 491,461,729	10.312%
2720	EDGEWOOD	9,918	\$ 216,487,899	10,598	\$ 217,145,577	0.304%

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2721	LAKESWOOD	18,302	\$ 1,640,025,481	19,473	\$ 1,645,405,490	0.328%
2723	PACIFIC/PIERCE	1,943	\$ 62,246,061	1,873	\$ 72,803,557	16.961%
2724	AUBURN/PIERCE	7,081	\$ 107,844,088	7,721	\$ 111,796,013	3.664%
2799	PIERCE COUNTY	256,404	\$ 22,863,160,384	271,877	\$ 23,881,668,344	4.455%
2800	SAN JUAN UNINC COUNTY	12,062	\$ 570,757,471	12,930	\$ 636,347,523	11.492%
2801	FRIDAY HARBOR	7,022	\$ 185,302,535	7,405	\$ 192,682,525	3.983%
2899	SAN JUAN COUNTY	19,084	\$ 756,060,006	20,335	\$ 829,030,048	9.651%
2900	SKAGIT UNINC COUNTY	14,934	\$ 710,726,700	16,316	\$ 787,560,922	10.811%
2901	ANACORTES	13,459	\$ 621,980,432	14,531	\$ 664,333,043	6.809%
2902	BURLINGTON	10,616	\$ 1,120,007,044	11,190	\$ 1,120,852,467	0.075%
2903	CONCRETE	2,735	\$ 25,636,211	2,867	\$ 104,979,522	309.497%
2904	HAMILTON	1,213	\$ 10,563,095	1,102	\$ 20,448,237	93.582%
2905	LA CONNER	4,056	\$ 70,935,014	4,337	\$ 78,661,931	10.893%
2906	LYMAN	1,327	\$ 5,269,310	1,397	\$ 6,224,931	18.136%
2907	MOUNT VERNON	15,329	\$ 1,024,193,152	16,491	\$ 1,122,197,169	9.569%
2908	SEDRO WOOLLEY	9,185	\$ 254,512,027	9,958	\$ 263,072,755	3.364%
2999	SKAGIT COUNTY	72,854	\$ 3,843,822,985	78,189	\$ 4,168,330,977	8.442%
3000	SKAMANIA UNINC COUNTY	7,305	\$ 105,117,738	7,953	\$ 125,510,599	19.400%
3001	NORTH BONNEVILLE	2,278	\$ 8,607,901	2,325	\$ 10,126,163	17.638%
3002	STEVENSON	3,928	\$ 70,775,390	4,185	\$ 100,949,978	42.634%
3099	SKAMANIA COUNTY	13,511	\$ 184,501,029	14,463	\$ 236,586,740	28.231%
3100	SNOHOMISH UNINC COUNTY	28,127	\$ 4,504,844,341	30,378	\$ 4,883,225,819	8.399%
3101	ARLINGTON	14,703	\$ 1,081,859,022	15,556	\$ 1,050,884,231	-2.863%
3102	BRIER	7,280	\$ 59,095,462	7,797	\$ 65,098,424	10.158%
3103	DARRINGTON	2,722	\$ 22,762,312	2,735	\$ 23,980,142	5.350%
3104	EDMONDS	20,597	\$ 1,210,108,505	21,936	\$ 1,307,499,565	8.048%
3105	EVERETT	27,499	\$ 3,661,836,922	29,034	\$ 4,023,350,063	9.872%
3106	GOLD BAR	3,738	\$ 32,294,044	3,907	\$ 32,648,118	1.096%
3107	GRANITE FALLS	6,383	\$ 92,263,199	6,825	\$ 88,822,090	-3.730%
3108	INDEX	1,346	\$ 4,139,015	1,340	\$ 4,756,164	14.911%
3109	LAKE STEVENS	15,151	\$ 704,495,135	16,628	\$ 753,634,411	6.975%
3110	LYNNWOOD	21,164	\$ 3,145,699,271	22,377	\$ 3,414,950,368	8.559%
3111	MARYSVILLE	18,408	\$ 1,788,912,021	19,751	\$ 1,944,792,188	8.714%
3112	MONROE	14,117	\$ 752,808,434	15,230	\$ 769,082,767	2.162%
3113	MOUNTLAKE TERRACE	12,588	\$ 453,545,540	13,574	\$ 487,612,237	7.511%
3114	MUKILTEO	14,412	\$ 357,058,429	15,422	\$ 386,158,209	8.150%
3115	SNOHOMISH CITY	13,829	\$ 622,790,947	14,629	\$ 649,390,091	4.271%
3116	STANWOOD	9,830	\$ 266,800,845	10,694	\$ 271,000,728	1.574%
3117	SULTAN	6,485	\$ 131,954,827	7,166	\$ 127,228,583	-3.582%
3118	WOODWAY	4,057	\$ 30,262,387	4,182	\$ 29,176,868	-3.587%
3119	MILL CREEK	13,141	\$ 453,909,794	14,100	\$ 456,885,326	0.656%
3120	BOTHELL/SNOHOMISH	15,271	\$ 900,349,545	16,295	\$ 934,180,662	3.758%
3199	SNOHOMISH COUNTY	270,848	\$ 20,277,789,997	289,556	\$ 21,704,357,054	7.035%

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3200	SPOKANE UNINC COUNTY	21,246	\$ 2,248,805,407	23,230	\$ 2,487,618,415	10.620%
3201	AIRWAY HEIGHTS	7,126	\$ 318,323,282	7,585	\$ 317,177,340	-0.360%
3202	CHENEY	8,352	\$ 194,932,898	9,062	\$ 226,267,734	16.075%
3203	DEER PARK	6,588	\$ 176,282,512	7,131	\$ 191,066,722	8.387%
3204	FAIRFIELD	1,675	\$ 7,267,437	1,701	\$ 6,753,081	-7.078%
3205	LATAH	860	\$ 1,348,552	908	\$ 1,317,844	-2.277%
3206	MEDICAL LAKE	5,228	\$ 68,934,077	5,564	\$ 72,855,394	5.689%
3207	MILLWOOD	3,386	\$ 82,736,238	3,656	\$ 82,663,953	-0.087%
3208	ROCKFORD	1,591	\$ 9,266,302	1,695	\$ 10,716,467	15.650%
3209	SPANGLE	1,582	\$ 6,876,177	1,668	\$ 7,486,727	8.879%
3210	SPOKANE CITY	28,015	\$ 6,702,102,339	29,857	\$ 7,010,150,247	4.596%
3211	WAVERLY	648	\$ 663,947	594	\$ 847,101	27.586%
3212	LIBERTY LAKE	10,335	\$ 556,869,865	11,242	\$ 661,096,125	18.716%
3213	SPOKANE VALLEY	19,916	\$ 3,561,603,923	21,706	\$ 3,631,765,386	1.970%
3299	SPOKANE COUNTY	116,548	\$ 13,936,012,956	125,599	\$ 14,707,782,536	5.538%
3300	STEVENS UNINC COUNTY	10,858	\$ 351,379,515	11,995	\$ 403,350,829	14.791%
3301	CHEWELAH	4,722	\$ 61,031,309	5,034	\$ 69,941,863	14.600%
3302	COLVILLE	7,137	\$ 299,281,791	7,586	\$ 315,725,501	5.494%
3303	KETTLE FALLS	3,411	\$ 31,569,124	3,575	\$ 39,277,761	24.418%
3304	MARCUS	756	\$ 592,305	697	\$ 662,755	11.894%
3305	NORTHPORT	1,682	\$ 4,783,899	2,136	\$ 6,584,878	37.647%
3306	SPRINGDALE	1,606	\$ 5,203,521	1,668	\$ 7,314,100	40.561%
3399	STEVENS COUNTY	30,172	\$ 753,841,464	32,691	\$ 842,857,687	11.808%
3400	THURSTON UNINC COUNTY	19,047	\$ 1,354,354,360	20,687	\$ 1,468,985,737	8.464%
3401	BUCODA	1,423	\$ 3,953,126	1,368	\$ 4,182,290	5.797%
3402	LACEY	17,708	\$ 1,773,770,689	19,105	\$ 1,859,006,757	4.805%
3403	OLYMPIA	22,978	\$ 2,764,475,368	24,425	\$ 2,891,349,337	4.589%
3404	RAINIER	4,438	\$ 30,711,670	4,585	\$ 32,404,592	5.512%
3405	TENINO	4,891	\$ 45,069,108	5,008	\$ 46,477,017	3.124%
3406	TUMWATER	13,834	\$ 1,094,731,022	15,256	\$ 1,229,213,480	12.285%
3407	YELM	9,086	\$ 328,870,315	9,682	\$ 366,142,593	11.333%
3499	THURSTON COUNTY	93,405	\$ 7,395,935,658	100,116	\$ 7,897,761,803	6.785%
3500	WAHAKIUM UNINC COUNTY	4,334	\$ 37,009,603	4,737	\$ 43,301,743	17.001%
3501	CATHLAMET	2,702	\$ 18,206,172	2,924	\$ 20,701,512	13.706%
3599	WAHAKIUM COUNTY	7,036	\$ 55,215,775	7,661	\$ 64,003,255	15.915%
3600	WALLA WALLA UNINC COUNTY	9,917	\$ 398,937,465	10,632	\$ 395,340,478	-0.902%
3601	COLLEGE PLACE	7,028	\$ 222,226,343	7,554	\$ 234,834,547	5.674%
3602	PRESCOTT	1,420	\$ 6,158,683	1,431	\$ 6,266,956	1.758%
3603	WAITSBURG	2,659	\$ 12,076,242	2,748	\$ 13,009,735	7.730%
3604	WALLA WALLA CITY	13,668	\$ 864,603,334	14,805	\$ 914,920,961	5.820%
3699	WALLA WALLA COUNTY	34,692	\$ 1,504,002,067	37,170	\$ 1,564,372,677	4.014%
3700	WHATCOM UNINC COUNTY	17,330	\$ 1,089,590,295	19,421	\$ 1,282,117,304	17.670%
3701	BELLINGHAM	23,312	\$ 3,450,928,464	25,113	\$ 3,723,949,802	7.912%
3702	BLAINE	10,129	\$ 178,786,068	12,291	\$ 238,287,830	33.281%
3703	EVERSON	4,945	\$ 55,029,900	5,336	\$ 57,917,885	5.248%
3704	FERNDALE	11,209	\$ 394,250,749	12,233	\$ 465,809,675	18.151%
3705	LYNDEN	10,515	\$ 382,617,014	11,616	\$ 428,981,744	12.118%
3706	NOOKSACK	2,726	\$ 19,822,058	2,928	\$ 22,001,486	10.995%
3707	SUMAS	4,333	\$ 50,714,507	6,256	\$ 65,916,561	29.976%
3799	WHATCOM COUNTY	84,499	\$ 5,621,739,055	95,194	\$ 6,284,982,287	11.798%

WASHINGTON STATE

Taxable Retail Sales Comparison for All Cities and Unincorporated Counties
Calendar 2022

LOCATION	LOCATION NAME	PREVIOUS YEAR		CURRENT YEAR		PERC CHANGE
		CAL/2021	CAL/2021 TAXABLE	CAL/2022 COUNT	CAL/2022 TAXABLE	
3800	WHITMAN UNINC COUNTY	6,468	\$ 114,441,964	6,992	\$ 154,624,448	35.112%
3801	ALBION	1,694	\$ 2,498,425	1,863	\$ 3,594,673	43.878%
3802	COLFAX	4,921	\$ 76,585,527	5,182	\$ 86,098,501	12.421%
3803	COLTON	1,545	\$ 5,033,549	1,583	\$ 4,864,377	-3.361%
3804	ENDICOTT	1,171	\$ 3,390,418	1,128	\$ 3,835,166	13.118%
3805	FARMINGTON	863	\$ 1,550,570	856	\$ 1,243,094	-19.830%
3806	GARFIELD	1,434	\$ 4,515,135	1,549	\$ 5,180,282	14.731%
3807	LA CROSSE	1,200	\$ 3,974,855	1,256	\$ 4,989,215	25.519%
3808	LAMONT	393	\$ 651,919	385	\$ 531,498	-18.472%
3809	MALDEN	541	\$ 2,309,934	518	\$ 2,919,008	26.368%
3810	OAKESDALE	1,473	\$ 4,716,896	1,523	\$ 4,757,674	0.865%
3811	PALOUSE	2,621	\$ 12,247,358	2,705	\$ 14,326,017	16.972%
3812	PULLMAN	11,667	\$ 598,395,828	12,731	\$ 688,153,778	15.000%
3813	ROSALIA	1,750	\$ 6,565,618	1,695	\$ 6,413,818	-2.312%
3814	ST. JOHN	1,900	\$ 9,301,356	1,952	\$ 13,776,146	48.109%
3815	TEKOA	1,736	\$ 7,571,033	1,853	\$ 11,769,998	55.461%
3816	UNIONTOWN	1,205	\$ 3,347,100	1,259	\$ 3,149,273	-5.910%
3899	WHITMAN COUNTY	42,582	\$ 857,097,485	45,030	\$ 1,010,226,966	17.866%
3900	YAKIMA UNINC COUNTY	13,492	\$ 773,712,317	14,756	\$ 906,229,564	17.127%
3901	GRANDVIEW	5,518	\$ 136,072,530	5,830	\$ 152,453,776	12.039%
3902	GRANGER	2,725	\$ 27,763,670	2,749	\$ 28,549,506	2.830%
3903	HARRAH	1,334	\$ 18,583,155	1,232	\$ 6,249,111	-66.372%
3904	MABTON	1,838	\$ 13,265,455	1,851	\$ 14,671,642	10.600%
3905	MOXEE CITY	4,324	\$ 63,213,724	4,672	\$ 53,836,652	-14.834%
3906	NACHES	3,129	\$ 34,959,856	3,251	\$ 35,104,161	0.413%
3907	SELAH	7,421	\$ 219,770,901	7,847	\$ 215,565,761	-1.913%
3908	SUNNYSIDE	7,568	\$ 415,011,689	7,957	\$ 430,768,332	3.797%
3909	TIETON	1,986	\$ 12,276,820	2,000	\$ 35,515,430	189.289%
3910	TOPPENISH	4,415	\$ 122,806,460	4,599	\$ 128,613,295	4.728%
3911	UNION GAP	5,786	\$ 682,895,910	5,934	\$ 677,628,443	-0.771%
3912	WAPATO	3,560	\$ 58,220,925	3,578	\$ 59,705,901	2.551%
3913	YAKIMA CITY	18,397	\$ 2,508,152,367	19,697	\$ 2,575,756,141	2.695%
3914	ZILLAH	4,443	\$ 63,607,976	4,686	\$ 57,496,277	-9.608%
3999	YAKIMA COUNTY	85,936	\$ 5,150,313,755	90,639	\$ 5,378,143,992	4.424%
9999	Grand Total	2,668,206	\$ 210,422,744,422	2,849,770	\$ 227,460,458,232	8.097%

Quarterly Business Review

Table 3&4: TAXABLE RETAIL SALES FOR COUNTIES AND CITIES BY INDUSTRY (NAICS)

Follow this link to our Create a Report tool:

<http://apps.dor.wa.gov/ResearchStats/Content/QuarterlyBusinessReview/Report.aspx>

- Click **'Tables 3 and 4 – Taxable Retail Sales for Counties and Cities'**
- Select the **location** of your choice.
- Select **HTML** or **Excel** format.

The screenshot shows a web form for generating a report. At the top, there are two radio buttons: 'Year 2004 - Present (NAICS Version)' (selected) and 'Year 1990 - 2004 (SIC Version)'. Below this is a link: 'What is the difference between SIC and NAICS?'. The 'Select a Time Period:' section has a dropdown menu showing '2022 Quarter 2'. The 'Select a Location (Note: this only works when Tables 3 & 4 are selected):' section has a dropdown menu showing '0100 Unincorporated Adams County'. There are several radio button options for report types: 'Table 1 - Total Gross Business Income', 'Table 2 - Summary Of Excise Tax Returns', 'Table 3a - County Taxable Retail Sales', 'Tables 3 and 4 - Taxable Retail Sales For Counties and Cities' (selected), 'Table 4a - City Taxable Retail Sales', 'Table 5 - Business And Occupation Tax', 'Table 6 - State Retail Sales Tax', and 'Table 7 - Public Utility Tax'. The 'Select a Format:' section has two radio buttons: 'Html' (selected) and 'Excel'. At the bottom, there is a 'Create QBR Report' button and a link: 'A complete list of NAICS titles can be seen here.'

- Click **'Create QBR Report'** to produce a file of local taxable retail sales broken down by industry for the location you choose:

Quarterly Business Review

Table 3 and 4:

Taxable Retail Sales for Counties or Cities*

By North American Industrial Classification System (NAICS)

Uninc. Adams County: 2nd Quarter, 2022

*Taxable Retail Sales Based upon Local 0.5 - 1.0% County/City Sales Tax Collections

[Back to Search](#)

[Create Excel File](#)

Retail Trade 44-45

Industry and NAICS Number	Units	Taxable Retail Sales
Motor Vehicles & Parts 441	92	\$121,047
New & Used Auto Dealers 4411	4	\$28,004
Rv, Boat, Motorcycle Dealers 4412	19	\$15,556
Automotive Parts & Tire 4413	69	\$77,487
Building Materials, Garden Equip & Supplies 444	71	\$1,232,719
Building Materials 4441	40	\$689,171
Lawn & Garden Supplies & Equip 4442	31	\$543,548
Food & Beverage Stores 445	19	\$10,201
Grocery & Convenience Stores 4451	3	\$191
Other Food & Beverage Stores 4452, 4453	16	\$10,010
Furniture, Home Furnishings, Electronics, And Appliance 449	124	\$1,293,244
General Merchandise Stores 455	52	\$232,108
Department Stores 4551	0	\$0
Warehouse Clubs, Supercenters, And Other General Merchandise Retailers 4552	52	\$232,108
Drug/health Retailers 456	183	\$321,090
Gas Stations & Convenience Stores W/pumps 457	10	\$1,288,759
Apparel & Accessories 458	184	\$123,677
Clothing & Shoe Retailers 4581, 4582	166	\$110,619
Jewelry & Luggage Stores 4583	18	\$13,058
Sporting Goods, Hobby, Musical Instrument, Book, Misc Retailers 459	765	\$5,712,391
Sporting Goods, Hobby Music, Misc Retailers 4591	126	\$423,781
Book/periodical/music Retailers 4592	23	\$10,457
Miscellaneous Retailers 4593-4599	616	\$5,278,153
Total:	1,500	\$10,335,236

Washington State Quarterly Business Review
TABLE 5: BUSINESS AND OCCUPATION TAX
 Statewide Amounts By Industry (NAICS)
 Calendar 2022

Industry and NAICS Number	Gross	Taxable	B&O Tax
Agriculture, Forestry, Fishing 11			
Crop & Animal Production 111,112	\$2,648,490,852	\$1,740,181,225	\$8,934,012
Forestry & Logging 113	\$1,686,699,667	\$1,528,400,138	\$5,979,621
Fishing & Hunting 114	\$310,281,324	\$76,286,685	\$443,165
Ag & Forestry Support Activities 115	\$1,052,678,113	\$660,765,149	\$7,496,499
Total:	\$5,698,149,956	\$4,005,633,197	\$22,853,297
Mining 21			
Sand & Gravel, Quarrying 2123	\$394,221,721	\$383,665,249	\$2,160,451
Other Extraction & Support Act. 211, 2121, 2122, 213	\$185,645,956	\$111,376,108	\$743,518
Total:	\$579,867,677	\$495,041,357	\$2,903,969
Utilities 22			
Hydroelectric Power Generation 221111	\$51,228,817	\$47,150,940	\$627,802
Alternative Power Generation 221114-221117	\$247,488,935	\$205,898,856	\$1,009,083
Other Electric Power Generation 221112, 221113, 221118	\$108,223,376	\$22,330,847	\$257,137
Electric Power Generation & Trans. 221121, 221122	\$1,010,281,446	\$723,768,682	\$9,672,741
Natural Gas Distribution 2212	\$7,947,078,108	\$6,041,991,280	\$29,525,370
Water & Sewer 2213	\$2,517,246,758	\$2,200,317,823	\$36,606,960
Total:	\$11,881,547,440	\$9,241,458,428	\$77,699,093
Construction 23			
Residential Building & Remodeling 2361	\$20,609,887,991	\$19,088,598,455	\$95,078,860
Nonresidential Building 2362	\$18,830,668,418	\$16,970,418,212	\$82,089,475
Heavy Construction & Highways 237	\$9,440,906,229	\$7,768,500,990	\$42,947,618
Special Trade Contractors 238	\$41,483,358,202	\$36,972,908,123	\$182,116,474
Electrical 23821	\$7,787,646,993	\$7,054,560,845	\$35,250,522
Plumbing & Heating 23822	\$8,099,883,063	\$7,408,835,984	\$36,568,549
Painting 23832	\$1,507,595,951	\$1,443,685,233	\$7,048,141
Masonry/drywall 23814, 23831	\$2,191,915,567	\$2,044,757,746	\$9,871,856
Roofing 23816	\$2,416,961,988	\$2,147,327,764	\$10,243,094
Other Contractors 238 Not Listed Above	\$19,479,354,640	\$16,873,740,551	\$83,134,312
Total:	\$90,364,820,840	\$80,800,425,780	\$402,232,427
Manufacturing 31-33			
Food Products 311	\$23,754,177,168	\$9,380,096,118	\$35,133,715
Milling Of Grains 3112	\$932,437,901	\$558,145,388	\$2,507,576
Fruits & Vegetables 3114	\$6,279,825,450	\$688,290,646	\$3,209,424
Dairy Products 3115	\$3,689,064,484	\$490,725,805	\$2,383,186
Meat Products 3116	\$2,768,109,813	\$2,756,477,526	\$4,202,407
Seafood Products 3117	\$3,155,869,540	\$591,030,938	\$2,909,833
Bakery Products 3118	\$2,695,793,912	\$1,431,705,004	\$6,984,655
Other Food Items 3111, 3113, 3119	\$4,233,076,068	\$2,863,720,811	\$12,936,634
Beverages 312	\$2,991,732,216	\$1,947,124,745	\$9,457,904
Textiles 313,314	\$940,464,341	\$523,550,812	\$2,561,888
Apparel 315	\$206,393,837	\$121,666,508	\$605,072
Leather & Allied Products 316	\$163,451,732	\$79,407,276	\$408,071
Lumber & Wood Products 321	\$12,582,349,979	\$7,519,982,987	\$29,597,190
Sawmills 3211	\$5,070,883,247	\$3,222,442,495	\$11,435,304

Washington State Quarterly Business Review

TABLE 5: BUSINESS AND OCCUPATION TAX

Statewide Amounts By Industry (NAICS)

Calendar 2022

Industry and NAICS Number	Gross	Taxable	B&O Tax
Plywood & Trusses 3212	\$2,097,716,215	\$1,212,019,088	\$4,776,451
Millwork, Windows, Wood Products 3219	\$5,413,750,517	\$3,085,521,404	\$13,385,435
Paper Products 322	\$8,240,600,609	\$5,037,873,600	\$19,754,512
Pulp & Paper Mills 3221	\$4,864,693,126	\$2,770,499,057	\$9,947,744
Other Paper Products 3222	\$3,375,907,483	\$2,267,374,543	\$9,806,768
Commercial Printing 323	\$1,023,743,168	\$786,847,378	\$3,893,152
Petroleum & Coal Products 324	\$23,528,888,220	\$22,315,762,945	\$108,798,234
Petroleum Refining 32411	\$22,563,349,502	\$21,718,892,207	\$105,865,983
Asphalt/petroleum/coal Products 32412, 32419	\$965,538,718	\$596,870,738	\$2,932,251
Chemicals 325	\$8,082,877,428	\$5,007,068,439	\$25,075,180
Chemicals, Pesticides & Fertilizers 3251, 3253	\$3,720,159,599	\$2,147,314,078	\$10,804,577
Resins, Synthetic Fibers & Filaments 3252	\$706,578,978	\$497,435,265	\$2,407,550
Pharmaceuticals 3254	\$2,784,725,105	\$1,764,575,118	\$8,794,072
Paint, Coating & Adhesives 3255	\$144,643,773	\$96,771,278	\$471,195
Soap, Cleaning Compound & Toiletries 3256	\$243,767,443	\$144,731,439	\$702,979
Other Chemical Products 3259	\$483,002,530	\$356,241,261	\$1,894,807
Plastics & Rubber Products 326	\$3,699,184,302	\$2,394,974,957	\$11,585,886
Nonmetallic Minerals 327	\$3,518,107,323	\$2,648,520,931	\$13,220,322
Primary Metals 331	\$3,348,210,026	\$2,056,003,581	\$9,998,704
Iron & Steel Mills 3311, 3312	\$1,953,339,333	\$1,179,525,372	\$5,708,231
Aluminum Smelting 3313	\$353,176,988	\$242,975,851	\$1,178,724
Other Nonferrous Metals 3314	\$183,364,530	\$172,035,853	\$845,547
Foundries 3315	\$858,329,175	\$461,466,505	\$2,266,202
Fabricated Metal Products 332	\$8,500,669,860	\$5,780,320,330	\$28,041,616
Machinery 333	\$7,354,519,326	\$3,891,532,910	\$19,258,378
Farm & Construction Implements 3331	\$894,596,113	\$435,938,108	\$2,127,691
Industrial Machinery 3332	\$1,517,649,883	\$673,749,045	\$3,307,729
Commercial & Other Equipment 3333-3336 & 3339	\$4,942,273,330	\$2,781,845,757	\$13,822,958
Computers & Electronics 334	\$11,626,046,943	\$6,122,788,766	\$29,870,031
Computer Hardware 3341	\$311,664,771	\$228,779,374	\$1,427,827
Telephone & Communications Equipment 3342	\$822,864,327	\$399,956,846	\$1,962,546
Audio & Video Equipment 3343	\$180,469,522	\$62,637,787	\$337,922
Semiconductors 3344	\$4,274,774,176	\$1,867,098,515	\$7,474,875
Instruments 3345	\$5,939,270,704	\$3,491,339,644	\$18,170,566
Software, Other Magnetic & Optical Media 3346	\$97,003,443	\$72,976,600	\$496,295
Electrical Equipment & Appliances 335	\$4,290,636,355	\$1,442,745,996	\$7,457,347
Lighting Equipment 3351	\$181,946,579	\$55,973,965	\$290,107
Household Appliances 3352	\$20,109,731	\$16,028,403	\$77,887
Other Electric Equipment 3353, 3359	\$4,088,580,045	\$1,370,743,628	\$7,089,353
Transportation Equipment 336	\$55,022,793,906	\$31,855,065,257	\$155,151,138
Motor Vehicles & Parts 3361, 3362, 3363	\$2,514,354,343	\$1,618,127,235	\$7,848,970
Aircraft, Aerospace & Parts 3364	\$50,813,825,512	\$28,863,245,928	\$140,383,859
Ships & Boats 3366	\$1,523,385,436	\$1,233,499,590	\$6,234,511
Railroad, Other Transportation Equip. 3365, 3369	\$171,228,615	\$140,192,504	\$683,798
Furniture & Related Products 337	\$1,839,623,919	\$1,362,223,749	\$6,593,060
Other Manufacturing 339	\$7,211,868,786	\$4,627,144,765	\$23,240,059
Other Medical Equip & Supplies 339112, 339115	\$831,760,191	\$601,478,512	\$3,071,452
Dental Laboratories 339116	\$221,930,623	\$184,998,689	\$1,103,701
Sporting And Athletic Goods 33992	\$867,279,339	\$248,755,336	\$1,230,663

Washington State Quarterly Business Review
TABLE 5: BUSINESS AND OCCUPATION TAX
 Statewide Amounts By Industry (NAICS)
 Calendar 2022

Industry and NAICS Number	Gross	Taxable	B&O Tax
All Other Miscellaneous Mfg 3399 Not Listed Above	\$5,290,898,633	\$3,591,912,228	\$17,834,243
Total:	\$187,926,339,444	\$114,900,702,050	\$539,701,459
Wholesale Trade 42			
Durable Goods 423	\$109,752,817,321	\$83,381,883,907	\$421,088,663
Motor Vehicles & Parts 4231	\$16,543,355,648	\$14,632,564,161	\$73,482,037
Furniture & Home Furnishings 4232	\$1,966,937,725	\$1,546,294,749	\$7,581,849
Lumber & Construction Materials 4233	\$13,663,098,388	\$9,616,360,243	\$45,391,333
Professional & Commercial Equipment 4234	\$18,918,357,512	\$14,995,649,991	\$81,054,111
Metal & Mineral (except Petroleum) 4235	\$5,242,884,415	\$3,842,673,102	\$18,606,463
Electrical Equipment 4236	\$11,435,582,004	\$9,985,680,324	\$51,014,657
Hardware, Plumbing, Heating Equipment 4237	\$6,859,164,694	\$5,755,784,655	\$28,171,529
Machinery & Equipment 4238	\$16,338,295,258	\$13,154,219,851	\$64,966,875
Sporting & Recreational Goods & Supplies 423910	\$1,937,822,542	\$1,332,872,893	\$6,622,117
Toy & Hobby Goods & Supplies 423920	\$7,095,921,238	\$424,264,480	\$2,317,067
Other Misc Durable Goods 423930, 423940, 423990	\$9,751,397,897	\$8,095,519,458	\$41,880,625
Nondurable Goods: 424	\$121,932,532,502	\$92,899,708,391	\$405,920,237
Paper & Paper Products 4241	\$2,982,930,312	\$2,673,376,600	\$12,613,600
Drugs & Sundries 4242	\$12,383,833,175	\$11,916,862,350	\$28,786,581
Apparel 4243	\$3,475,579,506	\$1,815,525,911	\$8,908,380
Food Products 4244	\$45,298,690,327	\$29,796,869,623	\$126,608,488
Farm Products 4245	\$2,591,628,068	\$1,246,689,642	\$6,340,739
Chemicals & Plastics 4246	\$4,235,431,061	\$2,995,415,613	\$14,558,813
Petroleum Products 4247	\$29,518,824,025	\$26,733,367,086	\$131,768,258
Beer & Ale 424810	\$1,236,519,436	\$1,196,712,221	\$5,799,786
Wine & Distilled Alcoholic Beverages 424820	\$5,404,496,042	\$4,269,459,016	\$21,054,056
Farm Supplies 42491	\$5,105,934,369	\$3,281,999,080	\$16,252,132
Tobacco & Tobacco Products 42494	\$1,269,855,387	\$1,153,431,095	\$5,582,072
Other Misc Nondurable Goods 4249 Not Listed Above	\$8,428,810,794	\$5,820,000,154	\$27,647,332
Electronic Markets, Agents, Brokers 425	\$2,802,889,371	\$1,730,715,435	\$10,833,263
Total:	\$234,488,239,194	\$178,012,307,733	\$837,842,163
Retail Trade 44-45			
Motor Vehicles & Parts 441	\$36,707,836,513	\$32,958,154,964	\$170,473,857
New & Used Auto Dealers 4411	\$27,977,304,497	\$25,318,154,116	\$132,131,963
Rv, Boat, Motorcycle Dealers 4412	\$3,850,882,794	\$3,261,574,215	\$16,955,551
Automotive Parts & Tires 4413	\$4,879,649,222	\$4,378,426,633	\$21,386,343
Bldg. Materials, Garden Supplies 444	\$16,284,533,084	\$15,275,980,891	\$73,603,017
Building Materials 4441	\$14,165,674,645	\$13,388,223,393	\$64,197,940
Lawn & Garden Supplies 4442	\$2,118,858,439	\$1,887,757,498	\$9,405,077
Food & Beverages (off-premises) 445	\$24,666,251,126	\$23,167,999,004	\$113,317,132
Grocery & Convenience Retailers 4451	\$21,618,986,574	\$20,591,158,020	\$101,171,044
Other Food Stores/specialty Foods 4452	\$2,131,268,352	\$1,805,480,731	\$8,311,828
Beer, Wine And Liquor Retailers 4453	\$915,996,200	\$771,360,253	\$3,834,260
Furniture, Home Furnishings, Electronics, And Appliance 449	\$19,717,383,892	\$17,362,888,197	\$111,695,016
Furniture & Home Furnishings 4491	\$5,052,095,681	\$4,611,407,119	\$22,161,063
Electronics & Appliances 4492	\$14,665,288,211	\$12,751,481,078	\$89,533,953
Electronic & Appliance Retailers 449210	\$14,665,288,211	\$12,751,481,078	\$89,533,953
Department Stores 4551	\$991,015,888	\$967,269,833	\$4,676,534
General Merchandise Retailers 4552	\$41,964,823,329	\$29,335,880,230	\$140,181,417
Warehouse Clubs And Superstores 455211	\$40,176,635,303	\$27,843,718,262	\$132,891,492
All Other General Merchandise Retailers 455219	\$1,788,188,026	\$1,492,161,968	\$7,289,925

Washington State Quarterly Business Review
TABLE 5: BUSINESS AND OCCUPATION TAX
Statewide Amounts By Industry (NAICS)
Calendar 2022

Industry and NAICS Number	Gross	Taxable	B&O Tax
Drug Stores & Personal Care Retailers 456	\$15,836,899,662	\$14,877,533,818	\$71,773,433
Gas Stations (incl. Convenience Stores) 457	\$15,289,020,497	\$12,721,222,439	\$62,802,593
Apparel & Accessories 458	\$6,732,919,353	\$6,062,052,443	\$29,500,699
Clothing Retailers 4581	\$5,083,274,146	\$4,669,112,723	\$22,833,571
Shoe Retailers 4582	\$492,178,872	\$473,671,311	\$2,238,157
Jewelry & Luggage Retailers 4583	\$1,157,466,335	\$919,268,409	\$4,428,971
Sporting Goods, Toy/hobby/book/music/misc 459	\$40,232,569,934	\$23,866,937,622	\$140,349,883
Sporting Goods 45911	\$3,943,326,888	\$3,386,928,946	\$16,595,682
Hobby & Toy Retailers 45912	\$2,445,150,906	\$641,733,995	\$3,367,061
Sewing Supplies 45913	\$170,768,992	\$156,166,370	\$748,327
Musical Instruments 45914	\$296,092,953	\$236,162,068	\$1,321,787
Book Retailers And News Dealers 4592	\$462,641,797	\$331,349,813	\$1,833,809
Miscellaneous Retailers 4599	\$32,914,588,398	\$19,114,596,430	\$116,483,217
Total:	\$218,423,253,278	\$176,595,919,441	\$918,373,581
Transportation 48-492			
Air Transportation 481	\$247,458,800	\$234,577,258	\$2,281,498
Railroads 482	\$134,234,667	\$134,232,027	\$1,619,580
Water Transportation 483	\$162,360,134	\$99,764,157	\$757,185
Truck Transportation 484	\$1,613,811,870	\$1,314,493,706	\$10,825,022
Transit & Ground Passenger Transport 485	\$369,561,386	\$312,451,841	\$3,752,367
Pipeline Transportation 486	D	D	D
Scenic & Sightseeing Transportation 487	\$188,207,601	\$97,266,220	\$675,514
Support Activities For Transportation 488	\$6,038,401,237	\$5,433,056,903	\$32,377,008
Postal Service, Couriers And Messengers 491, 492	\$716,478,745	\$640,928,711	\$8,263,196
Total:	\$9,530,202,981	\$8,326,459,364	\$60,715,660
Warehousing & Storage 493			
Total:	\$1,644,992,287	\$1,309,686,724	\$7,597,437
Information 51			
Publishing Industries 513	\$11,343,772,298	\$7,717,146,933	\$80,082,535
Newspapers 51311	\$389,216,436	\$388,109,249	\$2,453,334
Books & Periodicals 51312, 51313	\$544,112,929	\$461,294,080	\$3,453,281
Software 5132	\$9,038,035,628	\$5,560,515,201	\$46,135,819
Other Publishers 51314, 51319	\$1,372,407,305	\$1,307,228,403	\$28,040,101
Motion Picture Production 512	\$1,566,570,600	\$1,276,023,374	\$16,880,340
Broadcasting And Content Providers 516	\$3,699,874,259	\$3,248,741,426	\$49,171,414
Telecommunications 517	\$12,136,073,918	\$11,945,978,072	\$145,408,782
Wired Telecommunications Carriers 517111	\$3,073,102,964	\$3,059,889,037	\$32,457,253
Wireless Telecommunications Carriers 517112, 517122	\$6,014,538,991	\$5,871,823,445	\$68,020,169
Satellite And Other Telecommunications 5174, 5178	\$3,048,431,963	\$3,014,265,590	\$44,931,360
Data Proc. Svcs., Hosting 518	\$6,201,636,522	\$3,134,304,100	\$43,810,585
Web Search, Libraries, Archives & Other Information Services 519	\$3,617,141,807	\$2,926,484,343	\$45,538,681
Total:	\$38,565,069,404	\$30,248,678,248	\$380,892,337
Finance, Insurance, Real Estate 52-53			
Banks & Credit Unions 521, 522	\$27,449,925,625	\$23,054,612,610	\$517,148,748
Securities & Other Financial Investment 523, 525	\$14,164,817,731	\$10,255,494,012	\$187,229,945
Insurance Agents & Brokers 524	\$12,691,604,826	\$6,207,644,718	\$62,371,320
Real Estate Agents & Brokers 531	\$8,612,673,249	\$7,780,474,120	\$118,818,288
Rental Of Tangible Personal Property 532	\$7,586,381,245	\$6,820,392,651	\$37,020,116
Lessors Of Nonfinancial Intangibles 533	\$778,839,733	\$723,965,479	\$11,111,422
Total:	\$71,284,242,409	\$54,842,583,590	\$933,699,839

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TABLE 5: BUSINESS AND OCCUPATION TAX
Statewide Amounts By Industry (NAICS)
Calendar 2022

Industry and NAICS Number	Gross	Taxable	B&O Tax
Business, Personal And Other Services 54-92			
Professional, Scientific & Technical Services 54	\$99,445,795,747	\$61,555,165,495	\$822,399,607
Legal Services 5411	\$7,320,982,540	\$6,788,648,111	\$111,466,371
Accounting Services 5412	\$5,067,685,096	\$4,534,535,700	\$72,888,618
Architectural Services 54131	\$2,151,406,645	\$1,832,840,397	\$30,477,057
Engineering Services 54133	\$6,165,371,235	\$5,263,853,742	\$71,513,832
Other Related Services 54132, 54134-54138	\$1,083,633,001	\$950,793,444	\$14,090,476
Specialized Design Services 5414	\$1,620,814,007	\$1,150,463,252	\$12,042,119
Computer System Design Services 5415	\$35,491,699,190	\$14,538,692,160	\$172,006,725
Consulting Services 5416	\$23,331,744,466	\$16,894,544,109	\$219,168,803
Scientific Research & Development Services 5417	\$6,618,743,320	\$2,445,037,872	\$20,145,160
Advertising & Public Relations 5418	\$2,475,442,240	\$1,864,751,565	\$27,048,816
Other Professional Services 5419	\$8,118,274,007	\$5,291,005,143	\$71,551,630
Management Services 55	\$1,262,962,685	\$872,053,681	\$13,783,659
Administrative & Support Services 561	\$56,889,938,732	\$33,962,133,570	\$396,290,594
Employment Services 5613	\$6,970,808,738	\$5,994,270,667	\$94,856,631
Travel Services 5615	\$17,128,735,779	\$1,059,194,421	\$12,771,034
Investigation & Security Services 5616	\$2,240,833,348	\$2,009,844,772	\$24,320,822
Building Services & Janitorial 5617	\$5,649,618,914	\$5,380,818,570	\$45,547,903
Other 5611, 5612, 5614, 5619	\$24,899,941,953	\$19,518,005,140	\$218,794,204
Waste Treatment/collection 562	\$5,344,175,841	\$5,072,807,894	\$57,897,543
Schools (public, Private, Technical) 61	\$3,364,433,515	\$2,038,751,892	\$27,564,134
Health Services 62	\$64,933,322,444	\$45,159,021,044	\$695,828,419
Ambulatory Health Care Services 621	\$30,469,989,467	\$26,066,652,094	\$429,448,252
Physicians 6211	\$10,728,792,604	\$8,799,621,967	\$147,977,904
Dentists 6212	\$4,585,023,222	\$4,541,532,617	\$76,456,805
Other Health Practitioners 6213	\$4,714,580,871	\$4,383,756,288	\$67,389,821
Outpatient Care Centers 6214	\$4,210,761,747	\$3,008,386,736	\$46,794,336
Medical & Diagnostic Laboratories 6215	\$1,952,220,387	\$1,151,586,626	\$19,738,510
Home Health Care 6216	\$3,093,677,482	\$3,048,501,861	\$44,047,057
Other Ambulatory Health Care 6219	\$1,184,933,154	\$1,133,265,999	\$27,043,819
Hospitals 622	\$28,034,653,032	\$14,572,375,626	\$213,749,056
Nursing & Retirement Homes 623	\$3,347,387,113	\$2,911,157,545	\$31,140,461
Social Services & Day Care 624	\$3,081,292,832	\$1,608,835,779	\$21,490,650
Arts, Entertainment, & Recreation 71	\$5,308,143,179	\$4,468,927,207	\$49,922,837
Performing Arts, Spectator Sports 711	\$2,370,274,159	\$1,836,460,905	\$27,633,490
Museums, Historical Sites, Etc. 712	\$134,479,045	\$56,966,412	\$732,453
Amusement, Gambling, Recreation 713	\$2,803,389,975	\$2,575,499,890	\$21,556,894
Accommodations 721	\$4,767,584,284	\$4,490,767,004	\$25,730,482
Restaurants, Food Services 7223, 7225	\$19,818,296,139	\$19,411,166,156	\$101,911,658
Drinking Places 7224	\$1,099,483,562	\$998,401,130	\$5,779,130
Auto Repair & Services 8111	\$4,134,402,862	\$4,018,499,304	\$19,453,979
Other Repair Services 8112-8114	\$3,296,449,795	\$2,409,827,296	\$12,373,601
Personal Services 812	\$4,431,867,111	\$4,164,798,554	\$49,959,608
Personal Care (barber, Beauty, Etc.) 8121	\$1,922,321,601	\$1,860,069,425	\$26,437,741
Death Care Services 8122	\$330,880,366	\$324,272,207	\$4,263,130
Laundry & Dry Cleaning 8123	\$550,264,946	\$538,890,323	\$3,811,662
Other Personal Services 8129	\$1,628,400,198	\$1,441,566,599	\$15,447,075
Religious, Civic & Other Organizations 813, 814	\$1,537,935,776	\$820,164,069	\$11,499,815
Public Administration, 92	\$598,237,381	\$554,668,916	\$18,420,428
Total:	\$276,233,029,053	\$189,997,153,212	\$2,308,815,494
Total All Industries			
Total:	\$1,146,619,753,963	\$848,776,049,124	\$6,493,326,757

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TABLE 6: STATE RETAIL SALES TAX:*

Statewide Amounts By Industry (NAICS)

Calendar 2022

*State tax only; excludes accrued local sales tax revenues

Industry and NAICS Number	Gross	Taxable	Retail Sales Tax*
Retail Trade 44-45			
Motor Vehicles & Parts 441	\$28,694,045,681	\$22,327,338,681	\$1,451,277,260
New & Used Auto Dealers 4411	\$22,530,178,548	\$17,381,628,501	\$1,129,806,027
Rv, Boat, Motorcycle Dealers 4412	\$3,096,151,952	\$2,335,971,345	\$151,838,162
Automotive Parts & Tire 4413	\$3,067,715,181	\$2,609,738,835	\$169,633,071
Building Materials, Garden Equip & Supplies 444	\$11,217,912,848	\$10,383,160,955	\$674,905,508
Building Materials 4441	\$9,839,178,998	\$9,207,432,165	\$598,483,132
Lawn & Garden Supplies & Equipment 4442	\$1,378,733,850	\$1,175,728,790	\$76,422,376
Food & Beverage Stores 445	\$22,095,317,484	\$5,446,108,835	\$353,997,149
Grocery & Convenience Stores 4451	\$20,430,642,502	\$4,822,931,620	\$313,490,560
Other Food & Beverage Stores 4452, 4453	\$1,664,674,982	\$623,177,215	\$40,506,589
Furniture, Home Furnishings, Electronics, And Appliance 449	\$12,399,956,822	\$9,644,879,047	\$626,917,269
General Merchandise Stores 455	\$41,450,772,214	\$13,517,601,956	\$878,644,188
Department Stores 4551	\$979,104,483	\$933,178,795	\$60,656,616
Warehouse Clubs, Supercenters, And Other General Merchandise Retailers 4552	\$40,471,667,731	\$12,584,423,161	\$817,987,572
Drug/health Retailers 456	\$12,131,454,133	\$3,802,269,460	\$247,147,566
Gas Stations & Convenience Stores W/pumps 457	\$12,350,503,903	\$2,661,234,386	\$172,980,253
Apparel & Accessories 458	\$6,088,876,221	\$5,543,200,814	\$360,308,196
Clothing & Shoe Retailers 4581, 4582	\$5,082,691,266	\$4,770,146,624	\$310,059,627
Jewelry & Luggage Stores 4583	\$1,006,184,955	\$773,054,190	\$50,248,569
Sporting Goods, Hobby, Musical Instrument, Book, Misc Retailers 459	\$29,667,942,300	\$23,492,565,957	\$1,527,017,632
Sporting Goods, Hobby Music, Misc Retailers 4591	\$4,222,111,043	\$3,586,522,432	\$233,124,059
Book/periodical/music Retailers 4592	\$400,203,139	\$289,885,098	\$18,842,549
Miscellaneous Retailers 4593-4599	\$25,045,628,118	\$19,616,158,427	\$1,275,051,024
Total:	\$176,096,781,606	\$96,818,360,091	\$6,293,195,021
Agriculture, Forestry, Fishing 11			
Total:	\$349,329,109	\$142,561,949	\$9,266,578
Mining 21			
Total:	\$140,878,200	\$107,043,123	\$6,957,807
Utilities 22			
Total:	\$516,488,109	\$132,450,793	\$8,609,310
Construction 23			
Construction Of Buildings 236	\$31,833,950,895	\$27,911,043,671	\$1,814,218,756
Heavy Construction & Highways 237	\$4,960,427,327	\$3,486,888,685	\$226,647,799
Special Trade Contractors 238	\$18,400,074,006	\$16,200,344,000	\$1,053,023,500
Total:	\$55,194,452,228	\$47,598,276,356	\$3,093,890,055
Manufacturing 31-33			
Total:	\$14,753,169,721	\$4,084,625,468	\$265,391,780

TABLE 6: STATE RETAIL SALES TAX

Washington State Quarterly Business Review

TABLE 6: STATE RETAIL SALES TAX:*

Statewide Amounts By Industry (NAICS)

Calendar 2022

*State tax only; excludes accrued local sales tax revenues

Industry and NAICS Number	Gross	Taxable	Retail Sales Tax*
Wholesale Trade 42			
Durable Goods 423	\$22,084,348,994	\$11,504,546,390	\$747,795,716
Nondurable Goods 424	\$7,269,754,245	\$2,936,276,278	\$190,858,036
Electronic Markets, Agents & Brokers 425	\$298,635,830	\$158,410,094	\$10,296,667
Total:	\$29,652,739,069	\$14,599,232,762	\$948,950,419
Transportation & Warehousing 48-49			
Total:	\$2,299,454,608	\$1,919,506,862	\$124,767,939
Information 51			
Total:	\$11,570,822,002	\$8,293,727,667	\$539,092,510
Finance, Insurance 52			
Total:	\$2,174,483,400	\$1,595,357,106	\$103,698,237
Real Estate, Rental/leasing 53			
Total:	\$5,917,288,021	\$4,951,648,224	\$321,857,253
Professional, Scientific & Technical Services 54			
Total:	\$26,427,016,199	\$6,711,839,658	\$436,270,118
Management, Education & Health Services 55-62			
Total:	\$16,119,601,213	\$11,734,929,302	\$762,771,297
Arts, Entertainment & Recreation 71			
Total:	\$2,094,377,559	\$1,949,953,832	\$126,747,166
Accommodations & Food Services 72			
Accommodations 721	\$4,323,249,865	\$3,901,999,950	\$253,630,091
Restaurants, Food Services & Drinking Places 722	\$18,715,584,451	\$17,183,111,525	\$1,116,902,452
Total:	\$23,038,834,316	\$21,085,111,475	\$1,370,532,543
Other Services 81			
Repair & Maintenance 811	\$5,065,067,335	\$4,245,027,837	\$275,927,199
Personal Service 812	\$1,348,211,142	\$1,247,669,786	\$81,098,744
Religious, Civic & Other Organization 813, 814	\$148,009,555	\$100,405,939	\$6,526,411
Total:	\$6,561,288,032	\$5,593,103,562	\$363,552,354
Public Administration 92			
Total:	\$87,784,276	\$78,694,357	\$5,115,141
Total All Industries			
Total:	\$372,994,787,668	\$227,396,422,587	\$14,780,665,528

TABLE 6: STATE RETAIL SALES TAX

Washington State Quarterly Business Review

TABLE 7: PUBLIC UTILITY TAX

Statewide Amounts By Industry (NAICS)

Calendar 2022

Type of Utility	Rate	Gross	Taxable	State Tax
Water Distribution				
Water Supply	0	\$1,583,983,607	\$1,439,156,185	\$72,375,183
Miscellaneous	0	\$168,646,387	\$161,406,334	\$8,117,130
Total:	5.03%	\$1,752,629,994	\$1,600,562,519	\$80,492,313
Sewer Collection				
Sewerage Systems	0	\$497,865,997	\$200,653,456	\$7,729,173
Miscellaneous	0	\$403,143,169	\$264,870,976	\$10,202,840
Total:	3.85%	\$901,009,166	\$465,524,432	\$17,932,013
Power				
Total:	3.87%	\$10,295,453,387	\$7,962,795,246	\$308,430,906
Gas Distribution/telegraph				
Total:	3.85%	\$1,959,241,935	\$1,948,105,665	\$75,041,031
Motor Transportation				
Local/suburban Transit	0	\$876,459,822	\$323,313,025	\$6,227,019
Trucking	0	\$6,390,016,276	\$1,612,201,289	\$31,051,059
Railroads	0	\$96,608,451	\$69,177,893	\$1,332,367
Miscellaneous	0	\$1,162,820,645	\$629,542,863	\$12,125,009
Total:	1.93%	\$8,525,905,194	\$2,634,235,070	\$50,735,454
Urban Transportation				
Local/suburban Transit	0	\$339,531,176	\$266,735,439	\$1,712,452
Trucking	0	\$593,465,905	\$366,466,288	\$2,352,697
Miscellaneous	0	\$662,688,913	\$511,149,329	\$3,281,591
Total:	0.64%	\$1,595,685,994	\$1,144,351,056	\$7,346,740
Other Public Service				
Water Transport	0	\$348,004,575	\$143,932,373	\$2,772,138
Miscellaneous	0	\$1,795,751,407	\$216,597,573	\$4,171,675
Total:	1.93%	\$2,143,755,982	\$360,529,946	\$6,943,813
Log Hauling Over Public Highways				
Total:	1.37%	\$312,754,369	\$186,601,746	\$2,555,700
Total Public Utility Taxes				
Total:		\$27,486,436,021	\$16,302,705,680	\$549,477,970

TABLE 7: PUBLIC UTILITY TAX

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1. General Questions

i. What does a "D" in the data mean?

The letter "D" indicates that data have been withheld to avoid disclosure of individual firm information. This is required by the excise tax confidentiality statute. The Department replaces the data with a "D" whenever the figures represent fewer than three taxpayers.

When data contained in the QBR is not disclosable for a particular NAICS grouping, the non-disclosable data is rolled into the two- or three-digit industry total when possible, or the grand total at the bottom.

ii. What are reporting periods?

State excise taxpayers are assigned to monthly, quarterly, or annual tax reporting. The QBR data include the accruals of both monthly and quarterly taxpayers for the indicated period with the exception of the fourth quarter report which also includes amounts reported by annual taxpayers for the entire year. Calendar year data includes monthly, quarterly and annual taxpayers.

iii. Why is the QBR, typically, published six months after the end of the reporting period? There is typically a lag of six months or longer in the publication of QBR data from the close of the quarterly period to the actual publication of the QBR for several reasons:

- **Two-Month Wait Period**

The Department waits an additional two months after the end of the reporting period before compiling and analyzing the data for the QBR publication. This is to allow time to capture corrections, adjustments, and the majority of the late returns.

- **Data Checks**

Once the information is available, the Department begins analyzing the statewide data for irregularities or inconsistencies. One of the most common problems discovered are taxpayers reporting on the wrong line of the tax return. Depending on the magnitude of these corrections, they can delay the report two to six weeks.

- **Publication**

After the necessary corrections are made to the data, the Department creates the QBR tables. An additional one to two weeks are necessary for publishing the data on the Internet.

iv. Why doesn't the sum of the quarterly data for a given SIC or NAICS grouping equal the annual figure?

If a particular SIC or NAICS grouping contains fewer than three firms then the data cannot be disclosed. When this occurs in the QBR, the Department replaces the data with a "D". However, the annual data may contain enough firms to disclose the data for that particular SIC or NAICS grouping. This can cause the annual number for that SIC or NAICS grouping to appear larger than the sum of the individual quarters.

v. What is an accrual period?

Most taxpayers report on the accrual basis, meaning when the seller becomes entitled to receive payment (i.e. when the customer is billed). Some firms, whose books are kept strictly on a cash basis, report tax liability according to when payment is received.

The quarterly accrual period includes data reported by taxpayers who submit returns for business conducted during the indicated period. For example, the first quarter report includes the tax returns for all monthly taxpayers for January, February, and March, as well as the first quarter returns for all firms reporting on a quarterly basis. Because the fourth quarter includes annual reporters, there is some distortion that occurs when comparing the fourth quarter to any of the previous three quarters. However, annual reporters only represent about one-half of one percent of all excise taxes reported on the combined excise tax return.

vi. What is the difference between QBR tables 1 and 5?

Table 1 shows gross business income data by major industry grouping, and Table 5 shows business and occupation (B&O) tax data by major industry grouping. Gross business income equals a firm's combined reported gross income for the retail sales, use, B&O, and public utility taxes. The B&O data are just one component of gross income. The B&O tax is a gross receipts tax. It is measured on the value of products, gross proceeds of sale, or gross income of the business. For more information about gross business income and the B&O tax refer to the gross business income and B&O tax frequently asked questions.

2. SIC and NAICS Codes

vii. What are SIC and NAICS codes?

Both Standard Industrial Classification (SIC) and North American Industry Classification System (NAICS) codes identify a firm's primary business activity. For example a firm with SIC 571 primarily sells retail furniture. A firm with NAICS 311 is primarily engaged in food manufacturing.

These codes were developed by the federal government and are used by the U.S. Office of Management and Budget (OMB) as well as many other U.S. statistical agencies. In 1997, OMB adopted NAICS as its new industry classification system.

Every Washington firm is assigned a SIC or NAICS code. SIC codes can be up to four digits and NAICS codes can be up to six digits. The QBR uses these codes to group firms together in order to create informative and useful information. Because the national standard has changed from the use of SIC codes to the use of NAICS codes, in November 2004 the Department stopped assigning SIC codes and now only assigns NAICS codes.

viii. What is the difference between a SIC and a NAICS code?

NAICS codes provide a greater level of detail about a firm's activity than SIC codes. NAICS includes 1,170 industries and SIC includes 1,004 industries. There are 358 new industries recognized in NAICS, 250 of which are services producing industries.

Additionally, NAICS are based on a consistent, economic concept, while SIC codes are not. For NAICS codes, establishments that use the same or similar processes to produce goods or services are grouped together. Industries under the SIC codes were grouped together based on either demand or production.

Unlike SIC codes, the NAICS codes were developed by the U.S. federal government in cooperation with Canadian and Mexican statistical agencies. Because both Canada and Mexico use NAICS for their industry classifications, government and business analysts are now able to compare directly industrial production statistics collected and published in the three North American Free Trade Agreement countries. Additionally, NAICS provides for increased comparability with the International Standard Classification System (ISIC, Revision 3), developed and maintained by the United Nations (U.S. Census Bureau).

ix. Can I get SIC code data after 2004?

No. In an effort to move in line with national standards, the Department stopped assigning SIC codes to firms in November 2004 and began only assigning NAICS codes. Because the Department has stopped assigning and updating SIC codes, the Department had to convert the QBR and its other databases to NAICS codes beginning with Quarter 1, 2005 data. This means calendar year 2005 data going forward will also only be available in NAICS codes.

x. Can I compare historical SIC data to the NAICS data?

No. SIC codes do not seamlessly convert to NAICS codes. Therefore, a firm that may have fallen under a particular SIC code may now be classified under a completely different NAICS code. For example, a firm classified in SIC 7359 Business Services (Not Elsewhere Classified) could now be classified under NAICS 491110 Postal Service, or NAICS 541340 Drafting services, among others.

xi. What do I do if I need historical QBR data in the NAICS version?

With the release of the Quarter 1, 2005 QBR, the Department also released NAICS versions of the QBR data online for year 2004 (including quarterly and calendar year data). If you need NAICS data prior to 2004, use our online Create a Report tool at <http://apps.dor.wa.gov/ResearchStats/Content/QuarterlyBusinessReview/Report.aspx>.

The Create a Report functions contain NAICS data going back to 1994. You can use the Gross Business Income report to replicate QBR table 1. Or you can use the Local Sales/Use report to replicate QBR tables 3 and 4. For help with how to search and use the Create a Report tool visit the Department's web site at <http://apps.dor.wa.gov/ResearchStats/Content/TaxableRetailSalesLocal/Report.aspx>

3. Unit Counts

xii. What are units?

A unit represents a single taxpayer, including businesses that report no activity. Because state taxes are not reported based on geographic location, the unit count for the state tax data does not reflect the actual number of business establishments. For example, Firm A has five branches located in five different cities. Each location is subject to the B&O tax. However, Firm A will only submit one tax return on behalf of all five locations and will only show up as one taxpayer in the unit count.

For the local sales and use tax data, the unit count indicates the number of retailers reporting taxable retail sales activity within a county or city. However, firms that have multiple branches within the same location will only show up in the data as one unit count.

xiii. Why do the unit counts differ between quarterly and calendar year data?

One reason for this is that many small taxpayer accounts only report annually, and therefore only appear in the fourth quarter and annual QBR reports. However, most unit count differences occur because of businesses that report seasonally (e.g., several months or one or two quarters) and businesses that open and close during the year. While all these businesses will appear in the annual QBR report, they may only appear in one or two of the quarterly reports.

As a result, individual quarters do not accurately indicate the total number of businesses that may have reported to the Department during the entire year.

xiv. Can I add unit counts for 4 quarters to get the annual unit count?

No. This would result in double-counting of taxpayers. For example, if Firm A reports taxes each quarter it would show up as a single unit in each of the four quarters. When you add the quarterly unit counts together to get to an annual figure, Firm A would then be counted four times. However, Firm A should only be counted once. On the other hand, you cannot add all four quarters together and then divide by four because some taxpayers only report during one quarter and therefore they would be underrepresented in the annual unit count.

4. Gross Business Income (GBI)

xv. What is gross business income?

Gross business income equals a firm's combined reported gross income for the retail sales, business and occupation (B&O), and public utility taxes. Prior to 1995 the Department had included other tax data in the calculation of gross business income; however, this resulted in duplication and overstating of a firm's actual gross income. Therefore, gross business income data before 1995 may be misleading when compared to current data.

There are a couple of other considerations when using gross business income information:

- **Exempt firms**
Many small firms, agricultural firms, and other select industries are not required to report taxes due to exemptions and filing thresholds. This, in turn, understates gross income figures.
- **Retail Sales Tax Requirements**
If a firm is not required to pay B&O taxes but makes retail sales of taxable goods and services, the firm must report its retail sales taxes. Therefore, while a small firm may be exempt from paying B&O taxes, it may have to report sales and use taxes. Because it only reports a portion of its gross income when it reports sales and use taxes, this understates gross income figures.
- **B&O Tax Implications**
The B&O tax applies at various stages in the chain of production (e.g. manufacturing, wholesaling, and retailing). For example, a manufacturer produces a widget and sells it to a wholesaler; the manufacturer pays manufacturing B&O tax on the income from the sale of the widget. The wholesaler then sells the same widget to a retailer and pays wholesaling B&O tax. And then finally, the retailer sells the widget to an end consumer and pays the retailing B&O tax. In effect, the income from the sale of that single widget was counted and taxed three times. Because of this "pyramiding" of the tax, gross income reported for B&O tax may not be compatible with other published data on income sources, like personal income.

xvi. Can I get gross business income data by location?

No. The data used to calculate gross business income are not reported to the Department by location. For example, when firms report their business and occupation taxes, they provide a single tax return and a single figure for all locations at which they do business. The Department cannot determine how much gross income is earned at a given location.

5. Business and Occupation (B&O) Tax xvii.

What is the B&O tax?

The B&O tax is a gross receipts tax. It is measured on the value of products, gross proceeds of sale, or gross income of the business. Virtually all businesses in Washington are subject to the B&O tax, including corporations, limited liability companies (LLCs), partnerships, and sole proprietors, whether nonprofit or for profit. The major exempt activities are farming and the sale or rental of real estate. The B&O taxes found in the QBR and other Create a Report functions reflect only the state B&O taxes and do not include local B&O taxes.

xviii. Do cities levy a B&O tax?

Yes. In addition to the state B&O tax, many Washington cities also assess a local B&O tax. However, the B&O data reflected in the QBR do not contain local B&O tax figures. The Department does not administer the local B&O tax; therefore the Department does not have data on local B&O tax figures. If you are interested in local B&O taxes, contact the jurisdiction of interest to inquire about their local B&O taxes.

xix. What is the difference between B&O gross and taxable income?

Gross income equals the income for a particular B&O activity before any deductions. Taxable income equals the gross income less any deductions and equals the amount subject to the B&O

tax. Examples of allowable deductions include bad debts, interstate and foreign sales, advancements or reimbursements, and returns/allowances/cash discounts.

xx. Does the B&O tax due amount account for any tax credits?

No. The tax due amount reflects the taxable (gross less deductions) multiplied by the applicable tax rate. This amount does not take into account any credits. Credits are later subtracted to calculate a final B&O tax liability.

xxi. What are the state B&O tax rates?

There are several classifications for the B&O tax based on the type of business activity. Each classification has its own tax rate. Some of the major categories and their rates are:

For more information about the B&O tax visit the Department's web site at <https://dor.wa.gov/find-taxes-rates/business-occupation-tax>

xxii. Can I get B&O tax data by location?

No. The B&O tax is not reported to the Department by location. When a taxpayer reports to the Department, the taxpayer provides a single tax return and a single figure for all locations at which they do business. Additionally, the addresses provided on the tax returns reflect mailing addresses and may not represent an actual firm location. In fact, they often are the address of a tax preparer. As a result, the Department cannot determine how much B&O tax is due for a given location.

6. Retail Sales and Use Tax:

xxiii. What is the retail sales tax?

Businesses in Washington collect and remit retail sales tax on the sale of tangible personal property and certain services. Examples of services subject to the retail sales tax include, but are not limited to, cleaning, repairing, altering, or improving real or personal property.

xxiv. Are there exemptions to the retail sales and use taxes?

Yes. Some of the most frequently used exemptions to retail sales and use taxes include:

- Groceries
- Prescription drugs
- Sales to federal government
- Newspapers
- Machinery and equipment used directly in a manufacturing operation
- Labor and services involved in the installation and repair of the manufacturing machinery and equipment noted above

xxv. What is the difference between gross and taxable retail sales?

Gross income from a retail sale is calculated before any deductions or exemptions. A taxable retail sale equals the retail sale activity less deductions or exemptions and is the amount subject to retail sales tax.

A substantial portion of retail sales are not subject to retail sales tax. Examples of deductions or exemptions include food for human consumption, prescription drugs, medical appliances and lenses, interstate sales, sales to the federal government, and sales to Native Americans for use on the reservation.

Statewide, taxable sales may understate the true level of retail activity by as much as 25-30 percent; however, this percentage can vary substantially across industries.

xxvi. Do the retail sales and use tax due amounts account for any tax credits?

No. The tax due amount reflects the taxable income (gross less deductions) multiplied by the applicable tax rate. This amount does not take into account any credits. Credits are subtracted later to compute a final tax liability.

xxvii. What are the retail sales and use tax rates?

The state retail sales and use tax rate is 6.5 percent for everything except motor vehicle sales/leases. The state tax rate for motor vehicle sales/leases is 6.8 percent. Local governments also levy sales and use taxes, and their tax rates vary depending on location.

To get a complete list of tax rates, check out the Department's Local Sales Tax flyer available online at <https://dor.wa.gov/find-taxes-rates/sales-and-use-tax-rates> or for a specific area, try the Department's Address Lookup system available at <https://webgis.dor.wa.gov/taxratelookup/SalesTax.aspx>

7. Public Utility Tax

xxviii. What is the public utility tax?

It is a tax on public service businesses, including businesses that engage in transportation, communications, and the supply of energy, natural gas, and water. The tax is in lieu of the business and occupation (B&O) tax.

xxix. What is operating income?

Income that is subject to the public utility tax is defined as operating income. This income is not subject to the B&O tax.

xxx. What is the difference between gross and taxable operating income?

Gross operating income equals the amount of income subject to the public utility tax before any deductions. Taxable operating income is the amount of income subject to the public utility tax less any deductions. Examples of allowable deductions include bad debts, interstate and foreign sales, advancements or reimbursements, and returns/allowances/cash discounts.

xxxi. Does the public utility tax due amount account for any tax credits?

No. The tax due amount reflects the taxable amount (gross less deductions) multiplied by the applicable tax rate. This amount does not take into account any credits. Credits are subtracted later to compute a final tax liability.

xxxii. What are the public utility tax rates?

There are five different rates, depending on the specific utility activity:

- Distribution of water
- Generation/distribution of electrical power
- Telegraph companies, distribution of natural gas, and collection of sewerage
- Urban transportation and watercraft vessels under 65 feet in length
- Railroads, railroad car companies, motor transportation and all other public service businesses

Rate information can be found at
<https://dor.wa.gov/find-taxes-rates/other-taxes/public-utility-tax>

xxxiii. Can I get public utility tax data by location?

No. The public utility tax is not reported to the Department by location. When a taxpayer reports to the Department, the taxpayer provides a single tax return and a single figure for all locations at which they do business. Additionally, the addresses provided on the tax returns reflect mailing addresses and may not represent an actual firm location. In fact, they often are the address of a tax preparer. As a result, the Department cannot determine how much public utility tax is due for a given location.

Still can't find what you are looking for?

Try our Create-A-Report query tool from our Get Statistics and Reports site:

<https://dor.wa.gov/about/statistics-reports>

**Contact the Department of Revenue,
Research & Fiscal Analysis division via email at
DORSTATISTICS@DOR.WA.GOV.**